

From: Lewisknox@aol.com
To: john.owings@knoxcounty.org
Subject: Re: Letter regarding P-card program
Date: Fri, 19 Oct 2007 9:37 am

John, Any update on timeline? Lewis

In a message dated 9/15/2007 3:06:44 PM Eastern Daylight Time, john.owings@knoxcounty.org writes:

Lewis. Your questions are well stated and will be addressed along with my review of the travel audit that was released last Monday evening. As you know, I just finished the first week of a three to four week trial. I do not have a time table for completing my review. Thanks again for your assistance. John

-----Original Message-----

From: Lewisknox@aol.com

Date: Sat, 15 Sep 2007 12:31:24

To: john.owings@knoxcounty.org

Subject: Re: Letter regarding P-card program

John, Is it still your intention to answer questions of citizens regarding Knox County Policy and Regulations? These questions have been pending now for some six weeks. I know you have been busy but could someone in your office prepare a draft to these relatively simple questions and give me answer or at least a revised time when I could expect your office's reply? I am just trying to complete what I have started. Lewis Cosby

In a message dated 8/19/2007 10:39:42 PM Eastern Daylight Time, Lewisknox writes:

John, I know you have been busy with the KNS suit and Ethics Committee. You had originally mentioned that you would try to get a reply to my letter by the end of last week. I copied you today on my reply to Mr. Van de Vate letter dated August 17, 2007 so that you would know that I am trying to put something together for the August 27 commission meeting. I would like to get your letter, if possible this week. Please let me know if that is possible. Thanks, Lewis Cosby

In a message dated 8/6/2007 5:09:42 PM Eastern Daylight Time, john.owings@knoxcounty.org writes:

Subj: Re: Letter regarding P-card program
Date: 8/6/2007 5:09:42 PM Eastern Daylight Time
From: john.owings@knoxcounty.org <<mailto:john.owings@knoxcounty.org>>;
To: Lewisknox@aol.com <<mailto:Lewisknox@aol.com>>;
Sent from the Internet

Mr. Cosby. I have heard bits and pieces of some of your recent conversation regarding this matter and would like for you provide me with a copy of your review - that is, if you have put your review comments in writing. You are welcome to email them to me. Thanks. John

----- Original Message -----

From: Lewisknox@aol.com <<mailto:Lewisknox@aol.com>>;

To: john.owings@knoxcounty.org <<mailto:john.owings@knoxcounty.org>>;

Sent: Monday, August 06, 2007 3:59 PM

Subject: Letter regarding P-card program

Lewis F. Cosby
10215 Thimble Fields Drive
Knoxville, Tennessee 37922-5656

August 6, 2007

Via Fax 215-2936 and email

Mr. John E. Owings
Knox County Law Director
Knox County, Tennessee
400 Main Street, Suite 612
Knoxville, Tennessee 37902

Dear Mr. Owings:

Mayor Ragsdale's office made available to me, certain public records of Knox County regarding the P-card program, for review. I have asked the Mayor to respond to some questions that I had and Mr. Van de Vate has indicated that they will respond to those questions in the next 10 days. In reviewing Knox County Travel Policy Handbook (KCTPH) dated October 1, 2000, I had some questions that I thought were more appropriately asked of your office.

Would you give me your thoughts and opinions to the following?

1. Is the KCTPH applicable to all travel, lodging, meals and related expenses and does it apply to all Knox County employees?
2. Section 1.2.7 of the KCTPH states that ... "Expenses for meals will be allowed only when overnight travel is required outside the county." In addition Section 2.3.2 states that ... "The reimbursement for meals while on in-state or out-of-state travel will be based upon the appropriate daily (per diem) allowance contained in the Travel Regulations reimbursement rate schedule." Further Section 1.4.9a states that "Expenditures for entertainment (employee or others)....will not be allowed. Charges for alcoholic beverages will not be allowed in any circumstance." I observed a number of meals being

charged to P-cards for both local and out of Knox County restaurants. Can you explain if any charges to the P-card are permitted for any local restaurant? For restaurant charges outside Knox County, should the employee document compliance with per diem rates and KCTPH?

3. The same as 2 above as to direct charges to an employee's P-card for hotel expenditures. I saw a number of charges for hotel expenditures and no documentation as to whether or not the charge was at or less than Level I, II and III rates. Can charges be made to P-cards for hotel expenditures and if so is the employee required to document compliance with per diem?

4. A Travel Expense Recap/Reimbursement Request form (TER) is used as an "expense report" to document business purpose, amounts, approvals and compliance with KCTPH. Reimbursement and payments are made for valid TER by the Department of Finance. Section 1.4.7 makes reference to Corporate Charge Card program and further states that ..." Charges made on cards issued through this program are the liability of the employee. The county accepts no liability for such charges other than the reimbursement of the authorized travel in accordance with the provision of the regulations prescribed herein." which includes preparation of the appropriate TER. Is a TER required for any and all travel expenses charged on a P-card?

5. If you assume that charges to an employee P-card are the employee's liability and reimbursed only when Knox County is satisfied with compliance with appropriate regulations. If the employee fails to provide a receipt, proper explanation of business purpose of the charge and or failure to complete TER, can Knox County recover these amounts from the employee?

6. If travel expenses are charged to P-cards for purposes that are both personal and Knox County business, should the employee pro rate these charges and reimburse the county for any personal use?

7. Should any employee approve their own monthly Distribution of Procurement Card Expense form for payment or should it be approved by that employee's supervisor?

8. County Mayor Ragsdale received an annual Travel Allowance of \$ 20,000 for un-reimbursed Travel Expenses. Is Knox County's policy, similar to other local governments and public organizations, which provide an Unaccounted for Expense allowance for local expenses and other costs related to entertaining and travel incidental to the duties and functions of his office? If the answer is in the affirmative, should there be any charges whatsoever to the Mayor's P-card related to any restaurants, gasoline, food or drink purchased locally?

Sincerely,

Lewis F. Cosby

Get a sneak peek of the all-new AOL.com <<http://discover.aol.com/memed/aolcom30tour/?ncid=AOLAOF00020000000982>> ; .

Get a sneak peek of the all-new AOL at <http://discover.aol.com/memed/aolcom30tour>

See what's new at AOL.com <<http://www.aol.com?NCID=AOLCMP00300000001170>> ; and Make AOL Your Homepage <<http://www.aol.com/mksplash.adp?NCID=AOLCMP00300000001169>> ; .

See what's new at [AOL.com](http://www.aol.com) and [Make AOL Your Homepage](http://www.aol.com/mksplash.adp?NCID=AOLCMP00300000001169).