for a travel expense report was not necessary since the Casino Commission had access to the related expenses via the credit card statements.

Travel Advance/Claims for Reimbursement

The Casino Commission did not have a policy that required individuals to account for advance travel payments upon the completion of travel. A review of the checks issued for travel advances shows that only the Chairperson was given travel advance payments. However, even though the Chairperson was advanced travel payments totalling $19,150 from the Casino Commission's checking account, there is no supporting documentation to show how the Chairperson used the advanced funds. Although we were not provided with support for these advance payments we were able to match the advance payment with travel expenses incurred on the Chairperson’s credit card during the same travel period.

The following are three schedules showing a sample of the advance payment checks processed for the Chairperson. Included are travel expenses incurred on the credit card that coincide with the date of the advance payment.

TRIP ONE – FLORIDA (3/27/16 – 4/6/16)		
EXPENSE TYPE	**AMOUNT**	**DESCRIPTION**
Advance Payment (Check)	$7,650	Check Dated 3/23/16
Airline Tickets (Credit Card)	3,568	3 business class tickets were purchased for travel dates 3/27/16 - 4/6/16
Airline Change Fee (Credit Card)	600	$200 per person change fee
Hotel (Credit Card)	4,613	Marriot JW Marquis, Miami, FL Bonaventure Resort, Weston, FL MVC (Miami Vacation Club) Miami, FL
Car Rental (Credit Card)	2,296	Avis Rent-A-Car
Restaurant (Credit Card)	410	Meals
Other Charges (Credit Card)	1,707	High-end Clothing Store
Total Cost	**$20,844**	

TRIP TWO – ST. KITTS (6/22/16 – 7/1/16)		
EXPENSE TYPE	**AMOUNT**	**DESCRIPTION**
Advance Payment (Check)	$4,500	Check Dated 6/22/16
Airline Tickets (Credit Card)	1,301	3 tickets were purchased for travel dates 6/22/16 - 6/27/16. Changed return tickets to 7/1/16
Airline Change Fee (Credit Card)	1,140	Airline Change Fee
Hotel (Credit Card)	6,855	Marriott, St. Kitts, WI
Restaurant (Credit Card)	240	Dining in Nevis, WI
Other Charges (Credit Card)	1,451	Xpress Events St. Kitts, WI
Total Cost	**$15,487**	

TRIP THREE – NEW YORK (7/9/16 – 7/19/16)		
EXPENSE TYPE	**AMOUNT**	**DESCRIPTION**
Advance Payment (Check)	$4,000	Check Dated 7/9/16
Airline (Credit Card)	3,041	3 business/first class tickets were purchased for travel dates 7/9/16 - 7/19/16
Hotel (Credit Card)	10,233	The Ritz-Carlton, New York, NY
Car Rental (Credit Card)	2,441	Limousine and Car Rental
Entertainment (Credit Card)	4,935	Ticketmaster
Other Charges (Credit Card)	354	Sq Professional Books
Total Cost	**$25,004**	