

**Office of the Comptroller
Dutchess County**

22 MARKET STREET
POUGHKEEPSIE, N.Y. 12601
(845) 486-2050
FAX (845) 486-2055
E-MAIL: comptroller@co.dutchess.ny.us

James L. Coughlan
Comptroller

Peter J. Stalteri
Deputy Comptroller

March 16, 2010

Hon. Robert G. Rolison, Chairman
Dutchess County Legislature
22 Market St.
Poughkeepsie, NY 12601

Dear Chairman Rolison,

As resolution to your official request, dated March 8, 2010, please find this review and commentary on Legislator Doxsey's mileage reimbursements. In order to establish a fair assessment of the acceptability of his reimbursement requests, my Office reviewed the mileage reimbursement records of all Legislators in 2008 and 2009. Further, my Office reviewed the existence of any established guidelines that may govern Legislators' reimbursements and County Law Section 203. In contrast with Dutchess County's employee mileage policy which does not allow for commutation reimbursement from an employee's home to place of employment; County Law Section 203 states, "Members of the county legislature may be reimbursed reasonable mileage costs in traveling from their places of residence to the sites of county meetings."

In the course of this review, it was discovered that the prerogative of previous Clerks of the Legislature to approve various reimbursement requests held decisive influence on what was viewed as acceptable reimbursements. Although the Comptroller's Office is the final approver of payments, as authorized by the County Charter, it appears to have historically deferred to Departments Heads' approvals where internal guidelines were not clearly established and defined.

The only governing document found that defined any restrictions on mileage reimbursement was a memorandum issued, November 29, 2007, to eight newly elected legislators expressly stating that expenses relating to caucuses are **not** permitted for reimbursement. However, soon after this memorandum was issued, the Legislature's leadership changed, and, subsequently, appointed a new Clerk of the Legislature. There are no documents found that show the Clerk in 2008 and 2009 either confirmed or negated the guideline stated in the aforementioned memorandum. The prerogative to approve these requests in the absence of established guidelines resides firmly within the scope of the prior Clerk's powers.

My Office reviewed all Legislators' mileage as a comparison to one another to see if, within the body of the Legislature, there exist commonalities that may reflect generally held beliefs of which expenses are seen related to their responsibilities. Upon review, my Office recognized the following observations:

- Reimbursements from legislators appeared to be arbitrary: six legislators did not submit for reimbursement in 2008 and ten legislators did not submit for reimbursement in 2009.
- Some legislators submitted for regular meetings only; others submitted for various legislative meetings, community meetings, special events and public events. Some legislators only submitted reimbursement requests for some months of the year and did not submit anything for other months of the same year.
- 25% of Legislators submitted requests for mileage reimbursement for various town hall meetings, fire department meetings, etc.
- 25% of Legislators submitted requests for mileage reimbursement for political functions, such as fundraisers, meetings with New York State officials, etc.
- 30% of Legislators submitted requests for mileage reimbursement for social functions, such as breakfasts, lunches and galas.
- Only one Legislator submitted requests for mileage reimbursement for caucuses.
- It is important to note that the total amount of reimbursement does not necessarily call attention to abuse. Some Legislators submitted Spartan requests for reimbursements, but their annual totals are high due to the length of their commutation (Pine Plains, Pawling, etc.).
- Due to lack of standardized reporting practices Legislators had varying detail in the description of the meetings attended. This made review of acceptable reimbursements extremely difficult. Some claims only stated the date and the word 'meeting'.
- Payment requests were submitted electronically via the LOGOS payroll system and the actual documentation for reimbursement was submitted with the required Dutchess County Travel Expense Voucher.
- Each Dutchess County Travel Expense Voucher had the required signatures of the Claimant and Departmental Approval (Clerk of Legislature).
 - ❖ Claimant's Certification (signed by Legislator): *I hereby certify that the above account and supporting documents annexed are just, true and correct; that no part thereof has been paid, except as stated therein; that taxes from which municipality is exempt, are not included, and that the balance therein stated is actually due and owing.*
 - ❖ Departmental Approval (signed by Clerk of the Legislature or designee at the time reimbursement was submitted): *The above services or materials were rendered or furnished to the County of Dutchess on the dates stated and the charges are correct.*

Conclusion

All reimbursements were made in accordance with the signed certifications of the Claimant and Department approvals. In the absence of written guidelines for 2008 and 2009, it appears Legislative reimbursements were made in accordance with the Department Head's discretion. My Office uncovered no evidence that any submissions by any Legislator for reimbursement contained the requisite intent to misreport, defraud, or misrepresent the purposes behind the requests necessary to bring disciplinary action or to notify the District Attorney for further investigation. Moreover, it is hard to decisively state that Legislator Doxsey made inappropriate requests to claim mileage for caucus meetings, as these claims were approved by the Clerk of the Legislature during those years. However, viewing the Legislature as a whole, no other Legislator submitted a request for mileage for caucus meetings, so it can be inferred that this activity is not held as a customary reimbursement. The total of the mileage reimbursements for caucus travel by Legislator Doxsey was \$55.46 in 2008 and \$47.85 in 2009. The mileage totals for all Legislators for the years in question can be found on page four (4) of this review.

Additional Comments

The Comptroller's Office commends the Legislature's efforts to enact a policy defining mileage reimbursements. On March 8, 2010, the Dutchess County Legislature submitted Resolution No. 2010051 – Establishing a Mileage Reimbursement Policy for County Legislators. This resolution should be viewed and praised by all as the first official Departmental reimbursement policy in the County to embrace the needed transparency and accountability standards called on by the residents of Dutchess County. My Office has begun engaging other Departments throughout the County requesting internal policies to govern reimbursement requests. It is imperative that each Department clearly define acceptable reimbursements to both inform its recipients and approvers.

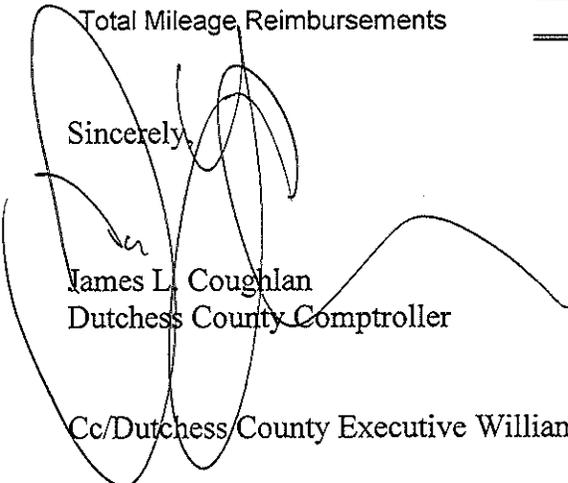
However, this resolution should go further in stating with sufficient detail the guidelines governing what expense types are acceptable. Some Legislators requested reimbursement for naturalization ceremonies; events held in various municipalities including parades, community days, etc. Without establishing adequate definitions, opportunity for future abuse still exists. The burden of deciding which activities qualify as "in the performance of official duties" should lie with Department Heads and not the Comptroller's Office. In addition, the resolution wording is ambiguous referring to "mileage shall be reimbursed to the County Legislators at a rate not in excess of that allowed County employees for each mile actually traveled in going from their place of residence". As stated previously, County employees are prohibited from submitting mileage reimbursement for commutation. This clause should be reworded to eliminate any misunderstanding. It is encouraged that the Legislature edit this Resolution to address these concerns and reflect the County's general policy that expenditures should be reasonable and provide the lowest possible cost to the county. Further, submittals by Legislators for reimbursements should consistently list the purpose of each meeting to ensure compliance with the Legislature's explicit written guidelines.

List of Legislators' Mileage Reimbursements

**Dutchess County Legislature
Mileage Reimbursement**

<u>Legislator</u>	<u>2008</u>	<u>2009</u>
Borchert, Dale	N/A	\$0.00
Cooper, Gary	\$1,749.75	\$1,199.00
Doxsey, James	\$1,565.43	\$1,698.90
Fettes, Margaret	\$2,414.20	\$1,494.90
Flesland, Angela	\$0.00	\$0.00
Forman, John	\$0.00	\$0.00
Goldberg, Sandra	\$1,079.27	\$879.23
Higgins, Roger	\$1,092.88	\$926.20
Horn, Suzanne	\$532.13	\$512.05
Horton, Margaret	\$1,156.15	\$620.40
Hutchings, Gerry	\$521.04	\$609.40
Jeter-Jackson, Barbara	\$0.00	\$0.00
Keller-Coffey, Richard	\$100.86	\$147.29
Kelly, David	\$2,364.54	\$2,191.75
Kuffner, Daniel	\$1,452.40	\$1,353.55
Macavery, Alison	\$422.27	\$457.88
Mansfield, Thomas	\$1,146.31	\$0.00
McCabe, William	\$1,845.46	\$1,326.05
Miccio, James	\$741.68	\$825.00
Nash, Diane	\$717.08	\$514.80
Rolison, Robert	\$0.00	\$0.00
Sears, Robert	\$298.07	N/A
Tyner, Joel	\$0.00	\$0.00
Wassell, Peter	\$0.00	\$0.00
Weiss, Robert	\$95.95	\$0.00
White, Steve	\$91.90	\$0.00
Total Mileage Reimbursements	<u>\$19,387.37</u>	<u>\$14,756.40</u>

Sincerely,



James L. Coughlan
Dutchess County Comptroller

Cc/Dutchess County Executive William R. Steinhaus