



Forensic Accounting Fraud Investigations Economic Damages Business Valuations Bank Consulting Receiverships Data Analytics

May 18, 2015

Mr. Andrew Gorgey
Garfield County Manager
108 8th Street, Suite 213
Glenwood Springs, Colorado 81601

Re: Financial Review

Dear Mr. Gorgey:

Pursuant to your request, we are submitting this report in connection with the above-referenced engagement.

NATURE OF ENGAGEMENT

This engagement has been conducted in accordance with the Statement on Standards for Consulting Services, as promulgated by the American Institute of Certified Public Accountants and, as such, constitutes a transactional service. Accordingly, this engagement does not constitute any type of attestation service including, but not limited to, an audit, review or the application of agreed-upon procedures, nor does it constitute a compilation. In addition, this engagement is based on our oral understanding of the nature, scope and limitations of services to be provided.

QUALIFICATIONS AND COMPENSATION

We have previously provided to you our *curriculum vitae* for the undersigned which sets forth employment history, education, publications, course and seminar instruction, as well as all trial and deposition testimony given in the last four years. We are being compensated for this engagement at our modified rates for public entities of between \$50 and \$250 per hour.

BACKGROUND

I was contacted by you on May 6, 2015 regarding issues arising out of the identification of per diem checks paid to Commissioner Martin by CCI for travel to certain conferences.

The receipt of a specific per diem check was identified by Executive Assistant Vola Mercer ("Mercer") when Mercer submitted a Travel Reimbursement Form related to the 2015 NACo Legislative Conference to Ms. Annie Wadas Olson ("Olson"), the Conference & Communications Coordinator for CCI on or about March 27, 2015. During a series of emails between Mercer and Olson, Olson emailed Mercer on March 27, 2015 and wrote:

Mr. Andrew Gorgey, Garfield County Manager
May 18, 2015
Page 2

"Thanks Vola - John got a per diem mailed to him before the conference for all food, so I will take the amount off and reimburse for the hotel and the metro." [Emphasis added]

In the same email chain, Olson confirmed to Mercer that:

"The per diem is from CCI Public Lands fund. They get \$50 on the days they are there and \$25 on the days they fly. So it was from February 19-26. Hope that helps."

Garfield County is governed by a three person Board of County Commissioners ("BOCC"). These three Commissioners are Mr. John Martin ("Martin"), Mr. Mike Samson and Mr. Tom Jankovsky.

During the period in question, in addition to his duties as County Commissioner, Martin also served as the President or an officer of the National Association of Counties ("NACo") Western Interstate Region ("WIR") and as the chair of Colorado Counties, Inc. ("CCI") Public Lands Steering Committee.

According to the NACo website¹:

"The National Association of Counties (NACo) is the only national organization that represents county governments in the United States. Founded in 1935, NACo assists America's 3,069 counties in pursuing excellence in public service to produce healthy, vibrant, safe and resilient counties. NACo promotes sound public policies, fosters county solutions and innovation, promotes intergovernmental and public-private collaboration and provides value-added services to save counties and taxpayers money.

With its headquarters on Capitol Hill, NACo is a full-service organization that delivers its services through its dedicated and skilled staff who comprise the following departments: Executive Management, Legislative Affairs, Public Affairs, County Solutions and Innovation, Information Technology, Finance and Administration and the Financial Service Corporation."

According to the CCI website²:

"CCI is a non-profit, membership association whose purpose is to offer assistance to county commissioners, mayors and council members and to encourage counties to work together on common issues. Governed by a board of directors consisting of eight commissioners from across the state, our focus is on information, education and legislative representation. We strive to keep our members up-to-date on issues that directly impact county operations. At the same time, we work to present a united

¹ <http://www.naco.org/about/Pages/default.aspx>

² www.ccionline.org

Mr. Andrew Gorgey, Garfield County Manager
May 18, 2015
Page 3

voice to the Colorado General Assembly and other government and regulatory bodies to help shape the future."

It is our understanding that Garfield County is a member and participant in both NACo and CCI.

We would note that we were provided with information from CCI Public Lands, Inc. ("CCIPL"), which appears to be associated in some way with CCI and the Public Lands Steering Committee. We were unable to find additional information with respect to the relationship between CCI and CCIPL.

As a result of Commissioner Martin's positions at NACo and CCI, he attends at least three conferences per year: The NACo WIR Conference, the NACo Legislative Conference and the NACo National Conference. The dates and locations for the NACo WIR Conference and the NACo National Conference vary from year to year.

You have asked us to review and analyze the County's policies and procedures, travel related expenses and reimbursements for Commissioner Martin. Our analysis covers the time period from March 1, 2013 through February 28, 2015.³

ANALYSIS

We were provided with a copy of the CCIPL Travel Delegation Policy⁴, which sets forth the composition of the NACo traveling delegation, which includes the CCIPL Steering Committee Chair and Vice Chair.

Under the Section entitled "Authorized Conference Expenses", the CCIPL policy states:

"Members will be eligible for a per diem of \$50 for all travel. A travel advance for authorized per diem will be provided to each Public Lands conference attendee unless he/she contacts CCI *two weeks* prior to the departure date to cancel the advance."⁵

We have been provided with information that confirmed that Commissioner Martin received daily per diem from CCI/CCIPL for his attendance at the three conferences noted above, and has received per diem for his attendance at these conferences for the past several years. For example, for his attendance at the February 2015 NACo Legislative Conference, Martin received a per diem advance from CCI in the amount of \$300.00. It is our understanding that none of the per diem checks received by Commissioner Martin from CCI were ever negotiated through the County.

As one of the three members of the Garfield County BOCC, Martin was issued a Purchasing Card ("P Card") which functions as a type of credit card, to be used for official County business. On October 17, 2003, Martin signed a Purchasing Cardholder Agreement ("P Card

³ Per UMB transaction detail reports for Garfield County issued credit card xxxx xxxx xxxx 0088, in the name of Commissioner John Martin.

⁴ CCIPL Travel Delegation Policies, Revised and Approved January, 2013.

⁵ Ibid, p. 2.

Mr. Andrew Gorgey, Garfield County Manager
May 18, 2015
Page 4

Agreement"), which set forth various terms and conditions for the use of the P Card. The P Card Agreement required, among other things, that the user abide by the terms explained in the Purchasing Card Policies and Procedures Manual and that all purchases ". . . must comply with policies the County implements in the use of the P-card."

In addition, we were provided with and reviewed the County's Purchasing Card Policy⁶ ("P Card Policy"). This P Card Policy identifies the fact that Elected Officials are one of the parties eligible for the use of P Cards. Under the section entitled "Cardholder Responsibility", the P Card Policy states that the cardholder is "responsible for obtaining itemized receipts with detail for the monthly cost allocation process and turning them into their Reconciler."⁷

We were also provided with the County's Travel Expenditures Policy⁸ ("TE Policy"), which, under the section entitled Scope, states:

"These policies are applicable to Elected Officials, Department Heads, and County employees at all levels, regardless of title or position."

While the term Elected Official is not specifically defined in the policy, our reading of this policy would indicate that the policy applies to the BOCC.

The TE Policy states:

"Certain expenditures are evaluated for reasonableness. Any items that appears to be questionable may, at the Finance Department's discretion, be questioned or forwarded to a higher level of authority for review. Unusual expenditures are brought to the attention of the Finance Director and/or County Manager."

The P Card Policy further states that it is the responsibility of the employee to ensure that they are in full compliance with the policies set forth in this document and the procedures related to this document.

"Travel and business related expenditures which are not in compliance with the policy are the personal responsibility of the employee and may not be reimbursed. The employee is responsible for obtaining and submitting all **receipts** and other required **documentation** to properly substantiate business expenditures within 30 days of expenditure for Purchasing Cards and within 60 days of expenditure for employee reimbursement purposes."⁹

Under the Section of the TE Policy entitled "Expenditure Guidelines - Meals", the policy states:

"Detailed receipts are required (amount, time, place, and items purchased) for all expenditures. Employees should specify the details related to travel expenditures on the receipt (business purpose and if applicable, other attendees).

⁶ Garfield County, Financial Policies, Purchasing Card Policy, Approval Date December 17, 2007, Revision Date April 8, 2013.

⁷ Ibid, p. 3.

⁸ TE Policy, Approval Date October 21, 2013.

⁹ TE Policy, p. 2.

Tipping is limited to 15-20% of the total ticket.

Alcohol will **not** be:

- Purchased with a County-issued Purchasing Card
- Reimbursed by the County¹⁰

Per Diem Payments

Based upon the information provided, Martin annually attended the annual NACo WIR Conference, the NACo Legislative Conference and the National NACo Conference for 2013 and 2014 and attended the 2015 NACo Legislative Conference which took place in February 2015. As a result of his attendance at these conferences from 2013 through February 2015, Martin received per diem advances totaling \$1,800.00.

In addition to the per diem paid to Martin by CCI for attendance at these conferences, Martin also used his Garfield County P Card to purchase meals and entertainment while attending these conferences. These purchases total \$2,969.65. We would note that these purchases do not include any lodging, car rentals or airfare, which were separately reimbursed to the County by CCI. A detailed listing of the P Card charges and the per diem for each conference is contained at Exhibit A to this Report.

Thus, based upon the information provided by Martin at the time he submitted his receipts, Martin did not disclose the fact that he had received a per diem from CCI. Based upon the notations contained in the receipts provided, it would appear that the charges made on the County P Card were for meals for which Martin had already received per diem from by CCI. In other words, expenses covered by advanced per diem were also charged by Martin to the County P Card.

We were also provided with and reviewed a sampling of receipts provided by Commissioner Martin supporting the P Card purchases from 2013 through February 2015.

In reviewing the expenditures for the February 2015 Conference, we noted that all but one of the receipts provided by Martin to support the purchases on his P Card specifically referenced "NACO", with 5 receipts including information on others who Martin indicated were present at the meal. One of the receipts did not contain any notations. At least two of the receipts provided by Martin reference "Frank", a reference which appears to be to Mr. Frank Hutfless ("Hutfless"), the former County Attorney, who we understand also attended the Conference. The specific notations for each receipt is also included at Exhibit A.

With respect to the receipts provided by Martin for the 2015 Conference, we also noted two exceptions to the County's TR Policy. One receipt¹¹ included the purchase of 2 alcoholic beverages¹² (Beers), which are specifically prohibited under the County's TE Policy.

¹⁰ TE Policy, p. 3.

¹¹ Receipt from Marriott Wardman Park, Harry's Pub, dated February 21, 2015, totaling \$98.57 on the receipt but which actually should have totaled \$108.75 when adding the meal total of \$90.75 and the tip of \$18.00.

¹² Per the Marriott Wardman Hotel, DR LOOSE CANNON is a draft Loose Cannon beer and DR SAM SEASN is a

Mr. Andrew Gorgey, Garfield County Manager
May 18, 2015
Page 6

Another receipt¹³ for a meal included an 18% gratuity in the check; however, Martin included an additional \$25.00 tip on the credit card receipt, resulting in a total tip of 43.35%, well in excess of the TE Policy limits of 20%.

We also noted at least on other discrepancies. On one receipt¹⁴, we noted that the check indicated the number of guests to be 2. However, the notation on the receipt from Martin shows "NACO Frank/Lobbist". This would indicate that 3 people were present at the meal.

During this review, we also met with Ms. Ann Driggers ("Driggers"), Garfield County Finance Director. According to the Garfield County website¹⁵, the Finance department mission:

"ensures the prudent stewardship of public funds and provides quality financial management and services to the citizens, elected officials and employees of Garfield County."

The Finance Department is responsible for the review and payment of County expenses, including charges on the various P Cards and travel and entertainment expenses. We asked Driggers and you as County Manager, as well as Ms. Vola Mercer, the Executive Assistant and P Card Administrator for the BOCC, whether they were aware of the fact that Martin had been paid per diem by CCI for the Conferences in question. All indicated that they were NOT aware of this fact prior to the initial discovery by Ms. Mercer.

As part of this review, we also interviewed Commissioner Martin. Martin indicated that he had been told that the subject of our interview was only the 2015 Conference, and that that was all he was prepared to discuss. We asked Martin about the County's TE Policy, which had been most recently approved in October of 2013. Martin indicated that he did not recall approving the specific policy, but did not question the fact the BOCC had in fact approved the policy. Martin stated that he was familiar with the policy and the content of the policy. When asked whether he believed that the TE Policy applied to the BOCC, he indicated that the TE Policy "does not apply to everyone" and that Elected Officials should be allowed "flexibility" with respect to the TE Policy and that Elected Officials could use "discretion" to go outside of existing policies.

With respect to the issue of the per diem and the use of the P Card during the various conferences, Martin provided us with a hand written "Accounting" of his time and expenses for the 2015 NACo conference. He confirmed that the information he provided to us was not provided to anyone at the County, the P Card Administrator or the Finance Department, but was prepared specifically in anticipation of our meeting on May 14, 2015. He also stated that "no one asked for this information."

draft Samuel Adams seasonal beer.

¹³ Receipt from Woodley Park NW, dated February 23, 2015, totaling \$126.21 on the receipt, which included an 18% Gratuity. However, in signing the credit card receipt, Martin included an additional \$25.00 tip.

¹⁴ Receipt from Bistro 525, dated February 24, 2015, totaling \$33.22 before tip.

¹⁵ <http://www.garfield-county.com/finance/index.aspx>

Mr. Andrew Gorgey, Garfield County Manager
May 18, 2015
Page 7

The Accounting provided by Martin for the 2015 Conference was broken out by day as well as by expense. Each expense on the Accounting was divided up and allocated by Martin between NACo related expenses and County related expenses. The Accounting contained a listing of expenses and Martin's allocation of those expenses. We noted that the P Card summary of charges for February 2015 for Martin included 12 charges related to travel and meals. Of those 12 charges, only 6 were included on his Accounting and allocated to the County. We also noted several charges in which the receipt covered a single meal during the period of the conference, but the expense was charged on the P Card to the County instead of applied against the CCI per diem. For example, on February 21, 2015¹⁶, Martin had a meal at the Marriott Wardman Park. Despite being in Washington DC specifically for the conference, Martin determined that this meal was a County expense instead of a NACo expense and used his P Card to pay for the meal. The receipt provided by Martin to the County included the notation "NACO". Martin's position on this charge is that because the conference had not officially started, he was still "on County time". There were several similar expenses which arguably should not have been paid for by the County but were instead included in the per diem advance paid to Martin by CCI.

It is important to note that Martin also attended these same conferences in 2013 and 2014. The 2014 NACo Annual Conference was in New Orleans, LA in July, 2014 and the 2014 WIR Conference was held in Anchorage, AK. While Martin's explanations about his meetings with legislators and others while in Washington DC would be consistent with the location, we have been unable to understand the level of County business that would have been conducted in these other locations and how Martin supported his allocation of expenses for the meals related to these conferences would not have been covered by the CCI per diem. As noted above, Martin was not prepared to discuss the detail related to these other conferences and the information provided to the County was insufficient to make an independent determination.

Martin indicated that all NACo expenses were paid using cash while County expenses were paid for using the P Card. Martin stated that while actually attending the conference meetings, that he allocated expenses to the NACo expense and per diem. Martin indicated that, once the specific NACo programs and daily agenda was completed for the day, "he was on County time" and thus used his P Card for meals.

Therefore, Martin's explanation that he differentiates some meals as related to CCI business (paid with per diem), and some meals as related to Garfield county business (paid with P Card), is not a reasonable explanation. Rather his explanation would appear to be an after-the-fact justification for why he purchased meals with Garfield County funds and received CCI per diem funds.

We asked if there was a specific process Martin used in making these allocations. He responded that it was based upon whether he was "doing county business" or not. Many charges allocated to the County included some reference to the County business that he represents was conducted. For example, on February 24, he indicates on the Accounting that he had a \$56.00 meal "Dirkson (Lobbist)". The receipt for this meal indicates 3 guests at a

¹⁶ Receipt from Marriott Wardman Park at Harry's Pub, dated February 20 and February 21, 2015, as it appears that the meal was finished and paid for after midnight.

buffet at the US Senate. There is no description on this receipt as to who else attended the meal, or the purpose of the meal as required by the TE Policy. Martin further indicates that while in DC at this particular conference, that he had several meeting with various politicians and others that specifically related to County business. He did confirm the fact that the documentation he provided to the County was "probably inadequate".

Because Garfield County is a member county of CCI and NACo, Martin's attendance at NACo/WIR conferences would appear to be well within the scope and duties of his position as a member of the BOCC. As a result, any business meetings/meals in which he attended would appear to be a direct result of CCI's and the County's desire to have him attend the NACo or WIR conference. His positions on both the BOCC and the CCI Public Lands Steering committee do not appear to be mutually exclusive in their underlying objectives, in fact, they would appear to be complimentary, which is to further advance the financial and operational objectives of Garfield County.

Based upon the information reviewed and the interviews conducted, it is our opinion that Commission Martin should reimburse the County for any and all per diem paid to him related to his attendance at the three NACo conferences in question. As the County paid for various expenses for these conferences, it is our opinion that it would be appropriate for all per diem paid to Commissioner Martin or any other Elected Official or employee of the County to be paid to the County, and any expenses related to official County travel be paid subject to the County's TE Policy.

CONCLUSION

Based on the foregoing and the documents available at the time of this Preliminary Report, based upon a reasonable degree of professional certainty, we have reached the following conclusions:

- The County's TE Policy is reasonable and consistent with other travel policies;
- The TE Policy, which was approved by the BOCC in 2013, specifically includes Elected Officials, including members of the BOCC;
- It does not appear that any of the County officials, including people in the Finance Department and the County Manager, prior to April 6, 2015, were aware of the per diem paid to Commissioner Martin by CCI;
- We noted several violations of the County's TE Policy based upon our review of the 2015 February Conference receipts and the general lack of supporting information on the receipts, contrary to the TE Policy requirements;
- We were unable to determine the status and payment of expenses at the other conferences attended by Martin in 2013 and 2014 and insufficient detail currently exists;
- The process used by Commission Martin to allocate expenses related to the February 2015 Conference appears to have been arbitrary and was not supported by documentation at the time the expense reports were submitted;
- Any per diem received by Martin by CCI for the conferences in question should be reimbursed to the County as the County paid for various expenses that appear to be related to the conferences in question;

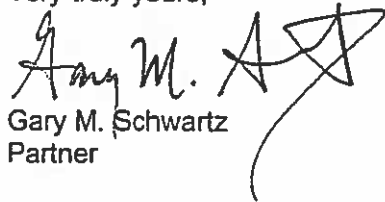
Mr. Andrew Gorgey, Garfield County Manager
May 18, 2015
Page 9

- On a going forward basis, we would recommend that any per diem paid to a County Elected Official or employee be paid over to the County and expenses be paid for by the County subject to the TE Policy guidelines;
- Adherence with the current TE Policy should be reinforced with all people covered by said policy;
- The Finance Department should continue to monitor compliance with the TE Policy;
- The BOCC and County management should set the appropriate tone for County employees and ensure that they demonstrate the importance of adherence with various policies and procedures and set the appropriate tone for all County Employees.

LIMITING CONDITIONS

This report is **PRELIMINARY** and the conclusion herein is based on information provided to date. Accordingly, we reserve the right to modify the analysis and conclusion contained herein if we undertake further analysis of the information provided or if we are provided additional information.

Very truly yours,



Gary M. Schwartz
Partner

GMS:wit
Attachments

GARFIELD COUNTY - FINANCIAL REVIEW
Analysis of John Martin's Meal Expenses

Exhibit A

| Date | \$ Amt | Vendor Name | Location | Vendor Receipt Notations | Associated Conference | Conf Dates | Per Diem \$ Amt Paid by CCI | Comments |
|----------|-----------|--------------------------------|----------------|--------------------------|-----------------------|-----------------|-----------------------------|--------------------------------|
| 02/07/13 | | | | | NACO 2013 Leg Conf | Mar 1-7, 2013 | \$ 350.00 | Per Diem Check from CCI |
| 03/01/13 | \$ 26.15 | Maddy's Bar & Grill | Wash. DC | None | | | | 2 appetizers |
| 03/02/13 | \$ 77.90 | Hilton Tdl Restaurant | Wash. DC | None | | | | 2 soups, 2 entrees |
| 03/04/13 | \$ 81.00 | James Hobans | Wash. DC | None | | | | 3 entrees 2 desserts |
| 03/04/13 | \$ 87.53 | Fish market and pops ice cream | Wash. DC | None | | | | 2 soups, 3 entrees, |
| 03/05/13 | \$ 98.18 | Buca Di Beppo - Wash DC | Wash. DC | None | | | | illegible |
| 03/06/13 | \$ 309.61 | Buca Di Beppo - Wash DC | Wash. DC | None | | | | No line-item receipt |
| 03/06/13 | \$ 22.30 | Hilton Tdl Restaurant | Wash. DC | None | | | | 1 entrée, 1 drink |
| 03/07/13 | \$ 23.60 | Hilton Tdl Restaurant | Wash. DC | None | | | | 1 entrée, 1 drink |
| | \$ 726.47 | Sub Total | | | | | \$ 350.00 | |
| 05/08/13 | | | | | WIR 2013 | May 21-22, 2013 | \$ 150.00 | Per Diem Check from CCI |
| 05/21/13 | \$ 11.77 | Moab Diner | Moab, UT | None | | | | 1 entrée, 1 side, 1 drink |
| 05/22/13 | \$ 12.80 | Granry's Closet | Flagstaff, AZ | None | | | | 1 entrée, 1 drink |
| | \$ 24.57 | | | | | | \$ 150.00 | |
| 06/22/13 | | | | | NACO 2013 Annual Conf | Jul 18-23, 2013 | \$ 250.00 | Per Diem Check from CCI |
| 07/19/13 | \$ 15.50 | Hilton Hotels F&B | Fort Worth, TX | None | | | | 1 entrée |
| 07/19/13 | \$ 27.77 | Mambos | Fort Worth, TX | None | | | | 1 entrée, 3 drinks |
| 07/20/13 | \$ 17.40 | Ohos Locos Sports Fw | Fort Worth, TX | None | | | | 1 entrée, 1 drink |
| 07/21/13 | \$ 29.65 | Reata | Fort Worth, TX | None | | | | 1 soup, 1 entrée, 1 drink |
| 07/22/13 | \$ 17.66 | Cast Iron | Fort Worth, TX | None | | | | 1 entrée, 1 drink |
| 07/23/13 | \$ 12.15 | Fridays am bar #0802 | Fort Worth, TX | None | | | | 1 entrée, 1 drink |
| | \$ 120.13 | | | | | | \$ 250.00 | |
| 02/17/14 | | | | | NACO Leg Conf 2014 | Feb 28-Mar 4 | \$ 350.00 | Per Diem Check from CCI |
| 02/26/14 | \$ 23.98 | Café Rio | Grand Junction | None | | | | 2 entrees, 2 drinks, 1 dessert |
| 02/27/14 | \$ 46.00 | Dublner Restaurant | Wash. DC | Tom & John NACO | | | | No line-item receipt |
| 02/28/14 | \$ 22.30 | Hilton Tdl Restaurant | Wash. DC | John NACO | | | | 1 entrée, 1 drink |
| 02/28/14 | \$ 97.45 | Buca Di Beppo - Wash DC | Wash. DC | NACO Tipton | | | | No line-item receipt |
| 03/02/14 | \$ 28.10 | Maddy's Bar & Grill | Wash. DC | NACO John | | | | No line-item receipt |
| 03/02/14 | \$ 29.18 | Buca Di Beppo - Wash DC | Wash. DC | Washington DC | | | | 1 entrée, 1 drink |
| 03/03/14 | \$ 30.85 | Maddy's Bar & Grill | Wash. DC | John NACO Lunch | | | | 1 entrée, 1 drink, 1 soup |
| 03/04/14 | \$ 22.30 | Hilton Tdl Restaurant | Wash. DC | NACO John | | | | 1 entrée, 1 drink |
| 03/04/14 | \$ 24.90 | Maddy's Bar & Grill | Wash. DC | NACO John | | | | 1 entrée, 1 soup |
| 03/05/14 | \$ 23.78 | Buca Di Beppo - Wash DC | Wash. DC | John - NACO | | | | No line-item receipt |
| 03/05/14 | \$ 6.79 | Ra Longworth Café | Unknown | None | | | | 1 soup, 3 sides, 1 drink |
| 03/06/14 | \$ 31.93 | Boston's The Gourmet P | Grand Junction | NACO - John | | | | 2 entrees, 2 drinks |
| | \$ 387.56 | Sub Total | | | | | \$ 350.00 | |
| 05/05/14 | | | | | WIR 2014 | May 20-24, 2014 | \$ 150.00 | Per Diem Check from CCI |
| 05/21/14 | \$ 103.50 | F Street Station | Anchorage, AK | WIR - Stabb/Mark | | | | No line-item receipt |
| 05/22/14 | \$ 113.05 | Simon Seafort S | Anchorage, AK | WIR/ Mark / Dr. Cronin | | | | No line-item receipt |
| 05/23/14 | \$ 39.00 | McGinley's Pub | Anchorage, AK | WIR Mark / | | | | No line-item receipt |
| 05/24/14 | \$ 22.18 | Denny's #6091 | Grand Junction | Return - WIR AK | | | | 1 entrée, 1 side, 1 drink |
| | \$ 277.73 | | | | | | \$ 150.00 | |

GARFIELD COUNTY - FINANCIAL REVIEW
Analysis of John Martin's Meal Expenses

Exhibit A

| Date | \$ Amt | Vendor Name | Location | Vendor Receipt Notations | Associated Conference | Conf Dates | Per Diem \$ Amt Paid by CCI | Comments |
|---------------------|-------------|--------------------------------------|-----------------|---|-----------------------------------|----------------------------|-----------------------------|---|
| 06/16/14 | | | | | NACO 2014 Annual Conf. | July, 2014 | \$ 250.00 | Per Diem Check from CCI |
| 07/10/14 | \$ 73.36 | Gp#8 Bistro Italiano | Grand Junction | NACO | | | | 2 entrees, 4 drinks, salad, 2 desserts |
| 07/10/14 | \$ 12.87 | Lucy's Retired Surf Bar | New Orleans | NACO | | | | 1 entrée, 1 drink |
| 07/10/14 | \$ 88.28 | House of Blues New Orleans | New Orleans | NACO - Lobbyist/Bob Wellnor Re:Pilt | | | | 1 app., 3 entrée, 3 drinks, 1 dessert |
| 07/11/14 | \$ 10.90 | Hilton Crescent Gift | New Orleans | NACO | | | | Unknown |
| 07/11/14 | \$ 20.23 | Hilton Le Croissant | New Orleans | NACO | | | | 1 entrée, 1 drink |
| 07/12/14 | \$ 233.52 | Oceana Grill | New Orleans | Alamosa/Frank/NACO | | | | No line-item receipt |
| 07/13/14 | \$ 20.96 | Oceana Grill | New Orleans | NACO | | | | 1 entrée, 1 drink |
| 07/14/14 | \$ 221.48 | Restaurant August | New Orleans | Frank / PILT | | | | 2 entrees, 3 drinks, 2 desserts |
| 07/14/14 | \$ 53.10 | Hilton Le Croissant | New Orleans | New Mexico/Mississippi NACO | | | | 2 entrees, 2 coffee |
| 07/14/14 | \$ 88.87 | The Crazy Lobster Bar | New Orleans | Rio Blanco/Larimer; "\$13 alcohol purchase & reimbursed to county upon request" | | | | 3 entrée, 3 drinks |
| 07/15/14 | \$ 30.53 | Friday's am Bar #0802 | DFW Airport | NACO Return | | | | No line-item receipt |
| | \$ 862.10 | | | | | | \$ 250.00 | |
| 02/02/15 | | | | | NACO 2015 Leg Conf. | Feb 26-27, 2015 | \$ 300.00 | Per Diem Check from CCI |
| 02/20/15 | \$ 5.79 | Peels Coffee And Tea | Phoenix Airport | NACO | | | | No line-item receipt |
| 02/20/15 | \$ 15.68 | Village Inn Rest | Grand Junction | NACO | | | | 2 entrees, 2 drinks |
| 02/21/15 | \$ 23.90 | Marriot 337 w0 F&b | Wash. DC | NACO | | | | 1 entrée |
| 02/22/15 | \$ 108.75 | Marriot 337 w0 F&b | Wash. DC | NACO Frank/JJohn | | | | 2 entrees, 4 drinks, 1 salad, 2 dessert |
| 02/23/15 | \$ 107.10 | Marriot 337 w0 F&b | Wash. DC | NACO 00 Gw Mexico A31 Nur | | | | 4 entrees, 4 drinks |
| 02/24/15 | \$ 151.21 | Woodley Café | Wash. DC | NACO Alamisn/Delta - Frank | | | | 7 entrees, 3 drinks |
| 02/24/15 | \$ 56.00 | Dirksen South b132 | Unknown | None | | | | 3 entrees |
| 02/25/15 | \$ 29.65 | Dubliner Restaurant/pu | Wash. DC | NACO | | | | 1 entrée, 1 drink, 1 dessert |
| 02/25/15 | \$ 39.72 | Washington Court Htl F&b | Wash. DC | NACO Frank / Lobbyist | | | | 2 entrees, 2 drinks |
| 02/26/15 | \$ 19.74 | National Airport Grill | Unknown | NACO / Delta | | | | 1 entrée, 1 drink |
| 02/27/15 | \$ 13.55 | Open City | Wash. DC | NACO | | | | 1 entrée, 1 drink |
| | \$ 571.09 | Sub Total | | | | | \$ 300.00 | |
| | \$ 2,969.65 | TOTAL EXPENSES PAID ON COUNTY P CARD | | | | | \$ 1,800.00 | TOTAL PER DIEM PAID |