



Christopher D. Rich
Clerk of the District Court

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April 13, 2018

Ada County Commissioners
Ada County Courthouse
200 W. Front St.
Boise, ID 83702

Dear Commissioners:

Recently, during a routine review of departmental expenditures, the Auditor's Office identified certain transactions by Ada County Treasurer Vicky McIntyre that required reimbursement for personal charges on her county issued credit card and a cancellation of a previously issued reimbursement check.

Two transactions involved the use of the county credit card issued to Treasurer McIntyre for personal expenses. They involved the purchase of two hockey tickets for \$173.00, Ticket Master for two tickets for \$104.00, and three seemingly related taxi fares of \$15.91, \$14.96 and \$19.40. The Treasurer and the employee, for whom the tickets were purchased, immediately reimbursed the county when the matter was brought to their attention.

In a third transaction, Treasurer McIntyre sought reimbursement for ground transportation that had been paid for on the county credit card. Fortunately, the Treasurer had not cashed the reimbursement check and returned it; whereupon we cancelled it.

I bring this to your attention because this is not the first time that the Treasurer has used the county's credit cards. As reported in the "Countywide Credit Card Review" Internal Audit Report issued October 27, 2017, there were four occurrences of personal use of the credit card for a total of \$171.19 in January 2016. Personal checks were paid directly to the credit card company totaling \$213.84. This left an unresolved personal credit on the county credit card of \$42.65 which was just resolved March 2018. The Ada County Accounting Handbook – Policies and Procedure's section 2.06 Credit Card, Vouchers and House Accounts addresses the use of county credit cards. It states that, "Purchases of personal items is strictly prohibited". Idaho Statute 18-5701 also places strict limitations in the use of public monies for personal use.

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The previously mentioned credit card policy also addresses the use of county credit cards: "Inappropriate or improper use of a county credit card may result in losing the card and its privileges. Depending on the severity of the action the employee may also be subject to disciplinary action." The policies and procedures in the Ada County Accounting Handbook are prepared by the Auditor's Office and adopted by the County Commission. As Auditor for the county, it is my recommendation that the Treasurer's credit card be cancelled. As these policies and procedures are the Board's, I ask you to contact the Treasurer and request she cancel her credit card.

Respectfully,

A handwritten signature in black ink, appearing to read 'Chris Rich', written in a cursive style.

Christopher D. Rich
Ada County Auditor

Cc: Treasurer Vicky McIntyre

Enc. Copies of credit card utilization for personal expenses with reimbursement
Copy of double billing for ground transportation
Internal Audit of County Credit Card Utilization