



OFFICE OF INSPECTOR GENERAL
City of Albuquerque

Ken Bramlett
Inspector General

P.O. Box 1293, Suite 5025
Albuquerque, New Mexico 87103
Telephone: (505) 768-3150
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Report of Investigation

FILE NO: 20-0004 I

DATE: October 2020

SUBJECT: Review of Travel of City Councilor Pena

STATUS: Closed

INVESTIGATOR: J. S.

KEN BRAMLETT
Inspector General

DocuSigned by:

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EDMUND E. PEREA, ESQ

Accountability in Government Oversight Committee Chairperson

DISTRIBUTION:

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City Councilors
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City Attorney
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File



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Summary

FILE NO: 20-0004 I

DATE: August 1, 2020

SUBJECT: Review of Travel of City Councilor Klarissa Pena

STATUS: Closed

INVESTIGATOR: J. S.

SUMMARY: The Office of the Inspector General (OIG) reviewed the findings and recommendations of the Office of the State Auditor (OSA). During the course of their review and upon receipt of their correspondence dated July 31, 2020, the OIG worked with the OSA and, in addition, conducted a secondary review. The OIG concurs with the aforementioned findings as they relate to the travel dates between May 27, 2019 and June 9, 2019 for the trip from Albuquerque to Philadelphia, New York City and Washington D.C.

As of August 8, 2020, Counselor Pena refunded the City of Albuquerque in the amount of \$ 4,435.51.

The OIG will conduct a follow up of the corrective action and recommendations within ninety (90) days.

JILLIAN SHANE
INVESTIGATOR

KEN BRAMLETT
INSPECTOR GENERAL



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City of Albuquerque

Ken Bramlett
Inspector General

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August 1, 2020

Mr. Edmund Perea, Chairman
Accountability in Government Oversight (AGO) Committee
City of Albuquerque
P.O. Box 1293
Albuquerque, NM 87103

Dear Chairman Perea,

The Office of Inspector General (OIG) reviewed information regarding allegations that City Councilor Klarissa Peña may have been reimbursed for travel expenses that were not in compliance with City travel regulations. The travel dates were between May 27, 2019 and June 9, 2019 for a trip from Albuquerque to Philadelphia, New York City and Washington D.C.

The OIG worked with the Office of the State Auditor (OSA) on the review of the described travel expenses. The OIG concurs with the findings and recommendations (copy enclosed) of the OSA in this matter. Within 90 days of a corrective action plan being established, the OIG will conduct a follow up review.

Sincerely,

Kenneth E. Bramlett

Cc: AGO Committee Members



State of New Mexico Office of the State Auditor

CONSTITUENT SERVICES
(505) 476-3821

July 31, 2020

Via E-mail

Hon. Tim Keller, Mayor
mayorkeller@cabq.gov

Councilor Pat Davis, President
Patdavis@cabq.gov

Councilor Diane Gibson, Vice President
dgibson@cabq.gov

Councilor Cynthia Borrego
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Councilor Isaac Benton
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Councilor Lan Sena
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Councilor Klarissa Peña
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Councilor Trudy Jones
trudyjones@cabq.gov

Councilor Brook Bassan
bbassan@cabq.gov

Councilor Don Harris
dharris@cabq.gov

Re: Letter of Concern
Potential Violation(s) of the City's Per Diem Ordinance and Travel Regulations

Dear Mayor Keller and City Councilors:

The Office of the State Auditor (OSA) reviewed information the City of Albuquerque ("City") provided regarding recent allegations that City Councilor Klarissa Peña may have inappropriately spent government funds related to travel between the dates of May 27, 2019 and June 9, 2019 to the Philadelphia, New York City and Washington, D.C. areas. From our fact-finding procedures, the OSA identified several concerns and potential violations we want to bring to your attention. Specifically, as detailed below, the City's current travel reimbursement procedures may lack clarity as it relates to travel and per diem, and there appears to be failure to follow and/or enforce policy regarding City officials travel. Failure to set the proper "tone at the top" regarding internal controls could lead to waste, fraud, or abuse of City funds.

Office of the State Auditor
City of Albuquerque
July 31, 2020
Page 2

Councilor Travel

In our review of the documents provided by the City, Councilor Peña traveled by Amtrak train to Philadelphia, PA, to attend the National League of Cities (NLC) conference from May 30 – June 1, 2019. She also traveled by train to a meeting in Washington, D.C., with a Congressional Delegation to discuss the Land and Water Conservation Fund on June 5, 2019. Between the two City-related meetings, she traveled again by train to New York City, for a non-City related trip. According to documentation provided by the City, three family members accompanied the Councilor on the entirely taxpayer-funded trip.

During the review, the OSA identified several concerning instances of failure to follow and or enforce regulations and policies.

Deviations from City Travel Regulations

Based on the information we received from the City, it appears Councilor Peña's per diem was not in accordance with the City's Travel Regulations.¹ The City awarded per diem for food costs despite food being provided at no cost for the 5 days traveled on the Amtrak and for the 3 days when the Councilor was not conducting official business in New York. It was confirmed by the City that the Councilor did not perform any official business on behalf of the City while in New York.

In addition, the City awarded the wrong amount of per diem. The City's Travel Regulations specify that if a location is not specifically listed or encompassed by the defined boundaries of a listed location, the standard maximum per diem rate is prescribed. As such, while traveling on the Amtrak through multiple locations, the standard per diem rate should be used. The City did not apply the standard rate of \$55 per day during travel on the Amtrak, and instead continued to apply the destination's per diem rate throughout the travel period until Councilor Peña reached her new destination.² This resulted in \$583 being overcharged to per diem since the Washington D.C., and the Philadelphia rates are both higher than the CONUS (Continental United States) standard rate.

As stated in the City's Travel Regulations, "[i]t is the general policy of the City that travelers will obtain the mode of transportation that results in the most economical benefit to the City..." The OSA performed research to determine the cost to the City if the Councilor had chosen to travel by coach on Amtrak. We determined that the cost of the ticket[s] at the time of travel in total would have been approximately \$523 for single, coach travel as opposed to the \$3,290 expended with taxpayer funds spent on tickets for a family room. The OSA noted the City provided the Councilor

¹ See Chapter 5 Sections 1A, 1B6, 1C1, 4A, 4B1, and 9 of the City's Travel Regulations.

² See Chapter 5 Sections 1A, 1B6, 1C1, 4A, 4B1, and 9 of the City's Travel Regulations.

Office of the State Auditor
City of Albuquerque
July 31, 2020
Page 3

with two other room options for the train. "Option 2" provided by the City listed a roomette ticket that would have lessened the Amtrak cost by \$757, however, this was still not the most economical mode of transportation.

The City also did not adhere to its Travel Regulations, by allowing for the purchase of luxury accommodations³, allowing for reimbursement for expenses incurred during personal travel in conjunction with business travel⁴, by not obtaining alternative lodging quotes⁵, and not booking the most economical lodging option that was available.⁶

The Family Bedroom options purchased for the Amtrak are considered luxury accommodations and cost the City an additional \$2,767. As the trip to New York was not on official City business, costs should not have been advanced or reimbursed by the City for the Councilor's personal travel.

The OSA contacted the City and confirmed that Councilor Peña did not refund the City for the difference, as required by the Travel Regulations.⁹

The following three tables detail the potential overpayment by the City.

- **Table 1 details per diem overpayments.**
- **Table 2 details lodging overpayments.**
- **Table 3 combines tables 1 and 2 for total overpayments.**

³ See Chapter 1, Section 4A of the City's Travel Regulations.

⁴ See Chapter 1, Section 4B of the City's Travel Regulations.

⁵ See Chapter 3 Section 2D of the City's Travel Regulations.

⁶ See Chapter 1 Section 4A of the City of Albuquerque Travel Regulations.

⁹ See Chapter 6 Section 3C of the City of Albuquerque Travel Regulations.

Office of the State Auditor
 City of Albuquerque
 July 31, 2020
 Page 4

Table 1 of 3: Per diem Overpayment

Date	Activity	Per Diem Advanced	Per Diem in Accordance with the City's Regulations
5/27/2019	Depart Albuquerque	\$47.00	\$0
5/28/2019	Traveling on Amtrak	\$61.00	\$0
5/29/2019	On Amtrak, Arrive in Phil	\$61.00	\$0
5/30/2019	NLC Conference Convenes	\$61.00	\$61.00
5/31/2019	Philadelphia	\$61.00	\$61.00
6/1/2019	NCL Conference Adjourns	\$61.00	\$61.00
6/2/2019	Travel to NYC	\$76.00	\$0
6/3/2019	NYC	\$76.00	\$0
6/4/2019	Leave NYC, Travel to DC	\$76.00	\$0
6/5/2019	DC	\$76.00	\$76.00
6/6/2019	Delayed, stayed in DC	\$76.00	\$76.00
6/7/2019	Depart DC	\$76.00	\$42.00
6/8/2019	Amtrak	\$76.00	\$0
6/9/2019	Arrive in ABQ	\$76.00	\$0
	Total	\$960.00	\$377.00
	Calculated Per Diem Overpayment		\$583.00

Table 2 of 3: Lodging Overpayment

Lodging	Costs Reimbursed	Lodging Costs in Accordance with the City's Regulations
Ritz (NLC Conference)	\$347.59	\$347.59
Hotel Edison (NYC)	\$461.87	\$0
The George (DC)	\$1,273.64	\$650
Total	\$2,083.10	\$997.59

Table 3 of 3: Total Overpayment

	Costs Paid by City	Approx. Costs in Accordance with the City's Regulations	Overpayment
Amtrak Tickets	\$3,290.00	\$523.00	\$2,767.00
Per Diem	\$960.00	\$377.00	\$583.00
Lodging	\$2,083.10	\$997.59	\$1,085.51
Miscellaneous (taxi)	\$18.55	\$18.55	\$0
Total	\$6,351.65	\$1,916.14	\$4,435.51

Office of the State Auditor
City of Albuquerque
July 31, 2020
Page 5

Recommendations

To reduce the risk of opportunities for improper or potentially fraudulent use of travel-related expenditures, diligent oversight and adherence to existing controls and policies is essential. Management and those charged with governance are responsible for ensuring policies and procedures are developed in the form of effective internal controls to protect taxpayer funds. While management is ultimately responsible for establishing, monitoring, communicating, and enforcing internal controls, the individual traveler, especially if the traveler is serving in an elected official capacity, is responsible for knowing, understanding, and adhering to policies and procedures dictated through internal controls.

Prompt corrective action must be taken when deficiencies are identified. Internal controls, policies and procedures, and strict compliance are all essential for effective government. Two important components of internal controls are the control environment and risk assessment, which set the tone of the organization, reflect the management's operating style, and provide a basis for appropriate risk responses. Internal controls must be followed by all individuals within the organization, controls should never be inappropriately overridden, especially by management, those charged with governance, or any individual in a position of authority.

The OSA also recommends the City and City Council review existing policies and provide clarification where needed, especially as it relates to City Councilor travel. The City and the City Council should ensure consistent application of all policies and procedures, especially as it relates to the expenditure of travel funds, all of which should result in the most economical benefit to the City. The OSA also recommends the City seek reimbursement of the funds that were allowed and paid in excess of amounts permissible under the City's applicable regulations.

The OSA appreciates your attention to this matter and respectfully requests the City provide a response within thirty (30) calendar days with a detailed corrective action plan establishing what actions the City has taken or plans to take to address these issues.

Additionally, as always, we are available and ready to assist you in any way you may require.

Respectfully,



Brian S. Colón, Esq., CFE
New Mexico State Auditor

Office of the State Auditor
City of Albuquerque
July 31, 2020
Page 6

Encl: OSA GAO Risk Advisory – Local Government Travel Expenditures

cc: Ms. Sarita Nair, Chief Administrative Officer (snair@cabq.gov)
Mr. Sanjay Bhakta, Chief Financial Officer (sbhakta@cabq.gov)
Ms. Renee Martinez, Dept. of Finance and Admin. Svcs. (reneemartinez@cabq.gov)



RISK ADVISORY

Office of the State Auditor | Brian S. Colón, Esq., CFE, State Auditor

LOCAL GOVERNMENT TRAVEL EXPENDITURES

The Office of the State Auditor (OSA) issues this Risk Advisory to alert state and local governments and school districts throughout the State of New Mexico of risks related to the management of travel expenditures. The objective of this advisory is to provide these agencies and entities with guidance and best practices in an effort to combat the risks associated with travel practices and misuse. The OSA advises reviewing existing internal controls and strengthening or developing procedures to aid in the prevention and detection of travel related expenditure, by employees and officials (elected or appointed) concerning threats that may lead to waste, fraud, and abuse.

Background

In February 2020 the Office of the State Auditor (OSA) received complaints concerning out-of-state travel expenditures of separate individuals serving as elected officials. The examinations into these allegations remain open and ongoing. The Government Accountability Office (GAO), a division of the OSA, prepared this advisory to address concerning matters identified and to provide guidance to other local governments on best practices with regard to travel policies.

Executive Summary

Introduction

As public servants, officials (elected and appointed), and employees of local governments, there exists a heightened responsibility to be good stewards in connection with the expenditure of limited government resources. This includes the use of taxpayer funds for expenses or reimbursements of travel associated with the function and performance of job-related duties. We often hear reports of alleged misuse and abuse of taxpayer funds by officials (elected and appointed) and employees alike. In an effort to mitigate the risk of waste and/or abuse related to the expenditure of funds for performance related travel, the OSA finds it necessary to emphasize the need for proper review of policies and procedures concerning the management of travel related expenditures as applicable. Furthermore, internal controls must be followed by all individuals within the organization, controls should never be inappropriately overridden, especially by management, those charged with governance, or any individual in a position of authority.

Transparency in the expenditure of public funds promotes accountability and more responsible spending. It is critical for local governments to regularly examine internal controls concerning the expenditure of funds for travel related activities. While all public servants have a responsibility to ensure fiduciary duties are practiced and maintained, officials (elected and appointed), arguably, have a deeper obligation to those fiduciary duties.

New Mexicans put their trust in the individuals they elect and have an expectation of due diligence, accountability, and transparency concerning their use of taxpayer funds, including those used for travel expenses or reimbursements. Officials and management should lead efforts to support proper behavior and adherence to internal controls, as finite, limited resources and the public trust are at risk to the extent they do not.



RISK ADVISORY

Office of the State Auditor | Brian S. Colón, Esq., CFE, State Auditor

LOCAL GOVERNMENT TRAVEL EXPENDITURES

Executive Summary (Con't)

Objective/Scope/Methodology

Objective: The objective of this risk advisory is to provide information on the assessment of administration and use of funds related to travel expenditures of elected officials. The OSA examined certain polices and procedures of local governments to more broadly provide agencies, elected officials, and other stakeholders with general information and guidance for increased oversight concerning travel expenditures, reimbursements of per diem, and/or actual expenses for governmental business purposes.

Scope: The scope of this evaluation focused on travel policies for local governments, with a specific focus on travel expenditures by elected officials.

Methodology: The OSA performed procedures to review certain local government's policies, resolutions, as well as state statutes and policies of the Department of Finance and Administration (DFA) directly related to governmental travel expenditures. Certain prior fiscal year audit reports of certain local governments were also examined.

Responsibility

To reduce the risk of opportunities for improper or potentially fraudulent use of travel related expenditures, diligent oversight is essential. Responsibility and oversight lies with management and those charged with governance and they must ensure policies and procedures are developed in the form of effective internal controls to guide the use of, and to protect, taxpayer funds.

While management is ultimately responsible for establishing, monitoring, communicating, and enforcing internal controls, the individual traveler, especially if the traveler is serving in an elected and official capacity, is responsible for knowing, understanding, and adhering to policies and procedures dictated through internal controls.

The following risks and recommendations are provided to assist local governments to address some of the most critical risk factors related to the expenditure of public funds concerning travel. We recommend local governments review internal controls to strengthen the control activities intended to mitigate risks, improve the control environment, and safeguard public funds and trust.



RISK ADVISORY

Office of the State Auditor | Brian S. Colón, Esq., CFE, State Auditor

LOCAL GOVERNMENT TRAVEL EXPENDITURES

Risks and Recommendations

Travel expenses and reimbursements are to be made only for the conveyance in the discharge of official duties. Expenses claimed or reimbursements requested shall only be approved for the individual employed by the local government or the individual serving as an official (elected or appointed), representing the constituents of the local government, to execute the function and performance of job-related duties. Extension trips for personal reasons and requests for non-employee travel are non-reimbursable and should not be approved or expensed.

- ◆ **Risk: Weak, ineffective, and/or antiquated internal controls concerning oversight and approval of travel requests, expenses, and/or reimbursements.**
- ◆ **Recommendation: Governments should examine travel related internal controls and search for potential vulnerabilities. Local governments should conduct a risk assessment of travel expenditure policies and procedures annually.**
 - ◇ Review for gaps or inadequate travel policies and procedures.
 - ◇ Ensure guidance is provided on the types of travel expenses that are reimbursable, including maximum reimbursable amounts.
 - ◇ Ensure controls address who is eligible for approved travel including what eligible expenses and reimbursements are allowable (e.g., non-employee may refer to any individual who may be traveling with the employee, such as family members); non-employee travel expenses are non-reimbursable.
 - ◇ Ensure controls adequately address requirements for travel requests that fall outside standard travel parameters, including prior authorization with supporting documentation to be retained.
 - ◇ Refrain from any override of internal controls and do not operate outside of internal controls. If override is necessary, supporting documentation must be provided and retained.
 - ◇ Ensure proper controls for reimbursement of travel expenses to employees or officials (elected or appointed), especially for instances where the local government's P-card is used for the expenses.
 - ◇ Ensure proper controls are in place to address personal expenses or extension trips that may occur before, during, or after the discharge of official duties that constitute the need for the travel.
 - ◇ Ensure controls address what is considered sufficient documentation of expenses incurred showing the travel-related expenses were for the function and performance of job-related duties.
 - ◇ Ensure controls adequately address what is considered sufficient documentation for reimbursement claims to verify mileage and/or per diem.
 - ◇ Ensure controls adequately address the need for the most economical methods of travel to expense or reimburse up to the lowest cost available.



RISK ADVISORY

Office of the State Auditor | Brian S. Colón, Esq., CFE, State Auditor

LOCAL GOVERNMENT TRAVEL EXPENDITURES

Management Responsibility

Management, with the support of governance, is responsible for communicating to employees and officials (elected and appointed) that travel expenditures are paid for with taxpayer funds and due care must be exercised when incurring these expenses.

Guidelines that include descriptions of what expenses require prior-authorization for travel for reimbursement to be approved should be detailed, including a list of standard reimbursable expenses (e.g, mileage allowances, meals or per diem meal allowances, hotel accommodations, rental car or taxi/rideshare expenses) and non-reimbursable expenses (e.g., extension trips, non-employee travel expenses, and other types of specific expenses considered private or personal).

Management should distinguish between expenses for trips that require single day travel and overnight travel, including minimum distance traveled away from home or work site to constitute eligible travel expenditures. Other considerations should include mileage reimbursement rates for employees' and officials' (elected or appointed) use of personal vehicles associated with the functions and performance of job-related duties.

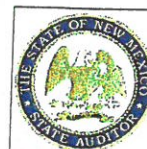
Management must communicate to employees and officials (elected and appointed) that they may be personally responsible for any non-verifiable, unapproved, or non-reimbursable travel expenditures incurred with a procedure in place on how to recover unauthorized expenses, if necessary.

Management, as the responsible agent in the supervision and ultimate approval of travel related expenditures, should ensure proper oversight in the form of adequate review of claims prior to the expenditure paid or remitting of reimbursement. The review should effectively guarantee the accuracy and completeness of the expenses and be supported by original documentation that includes but is not limited to: indication that travel is approved; all standard forms required by the local government, agency, and/or DFA completed and signed; verification of any mileage requested (double-check the math); approved itinerary, especially if any extension trips are expected; verification of who is the approved traveler, especially if non-employee travelers are expected to accompany the approved traveler (double-check for extra, non-approved expenses such as added meals, etc.).

The lack of effective internal controls over these expenses creates an opportunity for waste, fraud, and abuse. Management should ensure proper oversight and controls to mitigate the risk to the greatest extent possible.

To report waste, fraud, or abuse in any public entity in New Mexico:

Report online: www.saonm.org
Hotline: 1-866-OSA-Fraud



GAO

Government Accountability Office
New Mexico Office of the State Auditor

BRIAN S. COLÓN, ESQ.
STATE AUDITOR



NATALIE CORDOVA, CPA
DEPUTY STATE AUDITOR

State of New Mexico Office of the State Auditor

CONSTITUENT SERVICES
(505) 476-3821

February 12, 2020

*Via email (sbhakta@cabq.gov)
(renee.martinez@cabq.gov)*

Sanjay Bhakta, Chief Financial Officer
City of Albuquerque
1 Civic Plaza NW
Albuquerque NM 87102

Renee Martinez, Director
Finance & Administrative Services
City of Albuquerque
1 Civic Plaza NW
Albuquerque NM 87102

Re: City of Albuquerque ("City")

Dear Chief Financial Officer Bhakta and Director Martinez:

The Office of the State Auditor ("OSA") received allegations that Albuquerque City Councilor Klarissa J. Peña submitted for and received improper travel reimbursement from the City. Specifically, a KOAT.com report titled "City councilor's trip with family cost big bucks", dated February 10, 2020, and other related media reports. This information was routed to the OSA's Special Investigations Division.

Pursuant to the Audit Act (Sections 12-6-1 through 12-6-14 NMSA 1978) and the Audit Rule (2.2.2.15 NMAC) the State Auditor is conducting fact-finding procedures regarding this matter. The OSA is requesting from the City support and information related to the request for, and subsequent payment of, travel reimbursement and / or travel advances, for District 3 City Councilor Klarissa Peña from Albuquerque, NM to Philadelphia, PA; New York City, NY; and Washington, D.C., by rail travel on and between May 27, 2019 and June 9, 2019.

Please send the following documentation no later than 15 days from the date of this request:

- Any and all Council Resolution(s) and Council meeting minutes regarding the travel and purpose(s);
- All documentation or other forms of justification in the City's possession regarding the arrangement and purpose of the Councilor's travel to Philadelphia, PA; New York City, NY; and Washington, DC on and between May 27 and June 9, 2019 inclusive of emails, invitations, letters or other form(s) of communication specific to the purpose of the travel, the cost of the travel and means of conveyance, and itinerary(s) of official business to be conducted on behalf of the City during the travel period;
- Any and all Council Resolution(s) and Council meeting minutes regarding the reimbursement of travel expenses for the travel;
- All documentation submitted to the City by Councilor Peña, to include all receipts for expenses covered by the reimbursement;
- All reimbursement support documentation, vouchers or other justification in support of the reimbursement;

2540 Camino Edward Ortiz, Suite A, Santa Fe, New Mexico 87507
Phone (505) 476-3800 * Fax (505) 827-3512
www.osanm.org * 1-866-OSA-FRAUD

- Copy(s) of any and all, warrant(s) issued to Councilor Peña for reimbursement of the incurred travel expense(s);
- All correspondence, documentation and email communications, between City staff and Councilor Peña regarding the travel, inclusive of all forms of communication prior to the above listed travel dates, during the above listed travel dates, and subsequent to the above listed travel dates, to date.
- City of Albuquerque Travel Regulations (version in effect at the time of the above travel).

Please note, the above listed items does not represent an exhaustive listing of all documentation in the City's possession the Office of the State Auditor may deem relevant for inspection as part of our inquiry. The Office of the State Auditor may make requests for further documentation regarding this matter. Please do not hesitate to contact me directly with any questions you may have regarding this request. Thank you for your attention and assistance with this request.

Please acknowledge receipt of this letter via reply and provide the requested documentation within 15 days of receiving this correspondence.

Sincerely,



Shawn P. Beck
Director, Special Investigations Division
Shawn.Beck@osa.state.nm.us
505-476-3818



OFFICE OF INSPECTOR GENERAL
City of Albuquerque

Ken Bramlett
Inspector General

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Certification

Date: September 12, 2020

Case Number: 20-0004I

I hereby certify this case was investigated in compliance with the Association of Inspectors General Principals and Standards and all applicable Federal, State and local laws. I further certify that I have no conflict of interest regarding this investigation.

Investigator: _____

Inspector General: _____