

**Internal Audit, Procurement, and Finance Recommended Amounts to be Reimbursed
from Probate Court Judge**

<u>Item</u>	<u>Reason</u>	<u>Option 1</u>	<u>Option 2</u>	<u>Option 3</u>	<u>Option 4</u>
Gift Cards	Although gift cards are allowed if authorized by Procurement or County Administrator, this rarely happens, and these would not have been authorized.	\$772.90	\$772.90	\$772.90	\$772.90
Donations	State transparency law requires all donations to be included as a line item in budget or specifically approved by Council. These were not approved by Council.	\$497.00	\$497.00	\$497.00	\$497.00
Luncheons	Food purchases may be allowable when related to training, programs, or outreach. There was no documentation to support any of these.	\$474.88	\$474.88	\$474.88	\$474.88
Employee Food	Food for departmental staff meetings and luncheons, and items related to staff's celebrations and other events are not allowed.	\$2,811.20	\$2,811.20	\$2,811.20	\$2,811.20
Guardianship/ Charleston School of Law	Unauthorized food purchases used as training for this program		\$3,873.00	\$3,873.00	\$3,873.00
Outreach	Unauthorized food purchases used for outreach			\$1,799.25	\$1,799.25
Court Programs	Unauthorized food purchases used for Court programs			\$1,113.31	\$1,113.31
Printers	Unauthorized purchase of printers				\$2,832.43
Totals		\$4,555.98	\$8,428.98	\$11,341.54	\$14,173.97