

**SMITHSONIAN INSTITUTION  
OFFICE OF THE INSPECTOR GENERAL AND THE  
INSTITUTION'S CHIEF FINANCIAL OFFICER**

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES TO  
SMITHSONIAN BUSINESS VENTURES  
CHIEF EXECUTIVE OFFICER COMPENSATION AND EXPENSES**

June 8, 2007

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 8, 2007

To the Audit and Review Committee of the Board of Regents:

Cotton & Company LLP has performed the procedures enumerated below, which were agreed to by the Smithsonian Institution Office of the Inspector General and the Institution's Chief Financial Officer, solely to assist you in evaluating compensation of the Chief Executive Officer (CEO) of Smithsonian Business Ventures (SBV) and in determining if travel and other reimbursable expenditures incurred by the CEO were considered reasonable in the context of a business expense related to the SBV mission. The Smithsonian was responsible for preparing the two schedules provided for our agreed-upon procedures: Schedule of Expenditures of the Office of the CEO and Schedule of Compensation for the CEO.

We conducted this agreed-upon procedures engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of procedures described below either for the purpose for which this report has been requested or for any other purpose.

### OBJECTIVES

1. Determine if transactions included on the Schedule of Expenditures were properly accounted for.
2. Determine if transactions included on the Schedule of Expenditures were valid business expenses related to the Smithsonian mission or not incurred in accordance with Smithsonian policies and guidance.
3. Verify total compensation paid to the CEO to include, if applicable:
  - Salary
  - Bonuses
  - Benefits
  - Housing allowances
  - Honoraria
  - Loans or cash advances
  - Housing or relocation expenses
  - Automobile allowances
  - Other remuneration or compensation, including severance and deferred compensation

## BACKGROUND AND SCOPE

The Secretary of the Smithsonian, on behalf of the Audit and Review Committee of the Board of Regents, requested an independent third-party review of the SBV CEO's expenditures and compensation. The Smithsonian Office of the Inspector General contracted with Cotton & Company to test the Schedule of Expenditures prepared by the Chief Financial Officer (CFO) of SBV and the Schedule of Compensation, prepared by the Comptroller of the Smithsonian. The periods of the agreed-upon procedures follow:

- Schedule of Compensation: Fiscal Years (FY) 2000 through 2005.
- Schedule of Expenditures: FYs 2001 through 2005. Before FY 2001, SBV's accounting was performed by the Smithsonian Institution, and expenditure records were in storage.

To gain an understanding of requirements of this agreed-upon procedures engagement, Cotton & Company met with the Inspector General (IG) and SBV representatives on July 26, 2006, and on subsequent dates as necessary. We tested schedules prepared by the Smithsonian Office of the CFO and by the SBV CFO as well as supporting documentation.

In addition, we reviewed policies and procedures, references, handbooks, and memorandums provided by the Smithsonian as guidance to assist us in addressing the agreed-upon procedures. A comprehensive list of policies and guidance is provided in Appendix A. We provided periodic status updates to the IG and Smithsonian staff as well as the draft report documenting agreed-upon procedures results.

Initially, SBV identified 839 transactions totaling \$856,953 for testing. Subsequently, however, 506 transactions totaling \$654,294 were eliminated by the IG from the scope of our agreed-upon procedures, because these were not expenditures made on behalf of or to the CEO, leaving transactions totaling \$202,659 in the scope of our agreed-upon procedures. Initially, supporting documentation was provided by the SBV Finance Office. We summarized the results of that testing, identifying a significant portion of the transactions as unsupported or inadequately supported because documentation was not provided. Subsequently, SBV provided additional documentation provided by other SBV offices. We again provided a summary of provided documentation, and what still remained unsupported. A significant portion of unsupported and inadequately supported costs related to expenditures on the CEO's Smithsonian Citibank credit card. As a result of the significant portion of unsupported or inadequately supported costs, and because SBV made lump-sum payments to Citibank, SBV reconstructed all Citibank expenditure transactions for our testing. We tested this reconstruction and additional supporting documentation and revised our summaries of unsupported and inadequately supported transactions.

Documentation provided to support expenditures included Citibank statements, vendor invoices, receipts, itineraries, calendars expense vouchers, and personal recollection. To determine if expenditures were properly accounted for, we tested the supporting documentation to identify the amount, date, location and cost type as well as business purpose of the expense. If SBV could not provide the receipt and could also not identify the business purpose of the transaction, we classified the expenditures as Unsupported. If SBV could not provide either the receipt or identify the business purpose, we classified the transaction as Inadequately Supported. Additionally, credit card expenditures that were only supported by a monthly credit card statement (without receipts or business purposes) were also classified as Inadequately Supported.

## AGREED-UPON PROCEDURES AND RESULTS

### **A-1. Trace all expenditures reported on the Schedule of Expenditures<sup>1</sup> to source documentation and determine if expenditures were properly accounted for. Document all exceptions.**

The scope of our agreed-upon procedures included \$202,659 of expenditures incurred from October 1, 2000, through September 30, 2005. For ease in reporting, we segregated our results between expenses paid to the CEO's Citibank credit card (\$145,734) and other expenses (\$56,925), including charges on his personal credit card.

#### **Citibank Credit Card Expenses**

SBV made periodic payments to Citibank that were different than the ending balance, such as lump-sum payments or payments for specifically-identified expenditures (but not all expenditures). In addition, the CEO used the credit card for personal expenditures, and in some cases the CEO made personal payments to Citibank. Therefore, it was not possible to trace individual payments to appropriate supporting documentation. To address this problem, SBV summarized all payments during the scope of our agreed-upon procedures and reconciled those payments to expenditures shown on the monthly statements as follows:

Expenditures recorded on SBV records	\$145,734
Expenditures reported on Citibank monthly statements	<u>168,563</u>
Difference	<u>\$(22,829)</u>

The difference between payments recorded in the SBV accounting system and expenditures identified on the credit card statements can be attributed to several factors, including:

- Our testing started with the November 12, 2000, credit card statement, which includes \$4,322 of expenditures that were incurred prior to the scope of our review.
- Our testing ended with the October 12, 2005, credit card statement. There was an ending balance on the credit card of \$7,858.
- The CEO used the credit card for personal charges and made payments to the credit card company from his personal accounts. SBV identified \$5,547 of payments made by the CEO to Citibank.<sup>2</sup>
- Transactions of \$5,102 charged to the Citibank card were eliminated from the scope of our agreed-upon procedures, because they were not expenditures made on the CEO's behalf.

<sup>1</sup> The Schedule of Expenditures was prepared by the Smithsonian and was not reviewed by Cotton & Company for completeness.

<sup>2</sup> We did not verify payments were made from the CEO's personal accounts.

Of the \$168,563 reported on Citibank statements, SBV identified \$157,538 as business expenditures and \$11,025 as the CEO's personal expenditures. Of the \$11,025 identified as personal expenditures, \$1,658 was reported on credit card statements prior to November 12, 2000. SBV calculated that as of September 30, 2005, the CEO had not reimbursed SBV for \$5,478 of his personal expenditures (\$11,025 expended less \$5,547 that was reimbursed).

The Citibank statement for one \$96.54 expenditure (identified by SBV as business) contained a notation that the charge was personal. SBV was unable to provide a receipt or business purpose for this charge (7-12-01, Red Eye Grill \$96.54). We classified this amount as inadequately supported in Schedule B-1. If the amount is ultimately determined to be personal, however, then unreimbursed personal expenditures total \$5,575.

Of the \$157,538 identified as business expenditures, \$2,664 was reported on credit card statements prior to November 12, 2000, and \$5,102 was eliminated as described above. We traced remaining expenditures of \$149,772 to source documentation. SBV could not provide sufficient source documentation to support \$125,438 of these expenditures as follows:

- Documents provided for \$13,255 did not include evidence of a business purpose and did not include receipts. Of these expenditures, \$3,823 was identified as unauthorized car services (Note A to Schedule B-4). The remaining expenditures of \$9,432 are classified as inadequately supported, because neither business purpose nor receipts were provided (see Schedule B-1).
- Documents provided for \$112,193 included itineraries, calendars, and other evidence of a business purpose, but did not include receipts. Of these expenditures, \$20,625 was identified as unauthorized car services (Note A to Schedule B-4). The remaining expenditures of \$91,568 are classified as inadequately supported, because although a business purpose was provided, receipts were not provided (see Schedule B-1).

### **Other Expenses**

Remaining expenditures under review totaled \$56,925. SBV could not provide sufficient source documentation to support \$31,218 of these expenditures, as follows:

- No documents were provided for \$5,477. These expenditures are classified as unsupported in Schedule B-2.
- Documents provided for \$10,607 did not include evidence of a business purpose or receipts. These expenditures are classified as inadequately supported in Schedule B-3.
- Documents provided for \$1,375 included receipts, but did not include evidence of a business purpose. These expenditures are classified as inadequately supported in Schedule B-3.
- Documents provided for \$13,759 included evidence of a business purpose, but did not include receipts. These expenditures are classified as inadequately supported in Schedule B-3.

**A-2. Review supporting documentation for all transactions and identify expenses not fulfilling the Smithsonian mission or not incurred in accordance with Smithsonian policies and guidance provided by Smithsonian staff. Document all exceptions.**

Of the \$202,659 tested, we identified expenditures of \$33,265 that did not appear necessary to fulfill the Smithsonian mission or were not incurred within limits prescribed by Smithsonian policies, and therefore classified them as unauthorized. Smithsonian policies and guidance provided to us are identified in Appendix A. Detail for these expenditures and the reason why each was identified as unauthorized are provided in Schedule B-4.

In addition, we noted that the CEO's Citibank card is a Smithsonian-issued travel card. The Smithsonian travel policy prohibits the use of this card for personal expenses and for expenses that are not related to official out-of-area travel. The CEO charged both local business and personal expenses on his Citibank card. A Smithsonian Travel Services Office representative stated that many SBV employees did not use their travel cards in accordance with Smithsonian policy. The Travel Services Office warned SBV on numerous occasions that the cards should only be used for official out-of-town travel charges, but was told not to close the cards by the former Director of the Office of Contracting.

As explained in A-1 above, SBV identified \$9,367 of personal expenditures charged to the CEO's Citibank card during the testing period. In addition, we identified \$18,290 of Citibank charges, described by SBV as business-related, for meals at local restaurants and other expenses not related to out-of-area travel. We did not identify the CEO's local expenditures as unauthorized in Schedule B-4, because it was the CEO's means of payment that was not authorized and not the expenditure itself.

**B-1. Trace amounts reported on the Schedule of Compensation<sup>3</sup> to taxable wage amounts reported on Internal Revenue Service (IRS) Forms 990 (Non-Profit Tax Returns), SBV's Earnings Statements, the CEO's IRS Form W-2s (Record of Compensation), employment agreements, and approval memorandums.**

Amounts shown on the Schedule of Compensation were not supported by the above documentation as follows:

- SBV could not provide Earnings Statements for Calendar Years (CYs) 1999, 2000, 2001, and 2002. We were thus unable to trace amounts reported through December 2002 to those documents.
- Amounts reported on the Schedule of Compensation did not tie to W-2s, taxable wage amounts reported on the Forms 990, and/or the CEO's employment agreement, as follows:

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<sup>3</sup> The Schedule of Compensation was prepared by the Smithsonian and was not reviewed by Cotton & Company for completeness.

	CY 2000	CY 2001	CY 2002	CY 2003	CY 2004	CY 2005
Taxable wage amounts Per Schedule	\$431,558	\$341,457	\$413,799	\$442,523	\$465,066	\$566,141
Taxable wage amounts Per W-2	<u>434,108</u>	<u>349,401</u>	<u>449,629</u>	<u>442,522</u>	<u>465,066</u>	<u>566,140</u>
Difference	<u>\$(2,550)</u>	<u>\$(7,944)</u>	<u>\$(35,830)</u>	<u>\$1</u>	<u>\$0</u>	<u>\$1</u>
Taxable wage amounts per Schedule	\$431,558	\$341,457	\$413,799	\$442,523	\$465,066	\$566,141
Taxable wages based on CEO agreement	<u>431,133</u>	<u>347,879</u>	<u>440,641</u>	<u>442,524</u>	<u>465,066</u>	<u>566,140</u>
Difference	<u>\$425</u>	<u>\$(6,422)</u>	<u>\$(26,842)</u>	<u>\$(1)</u>	<u>\$0</u>	<u>\$1</u>

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Taxable wage amounts Per Schedule	\$334,097	\$443,994	\$431,965	\$452,098	\$469,799	\$556,901
Taxable wage amounts Per Form 990	<u>323,918</u>	<u>449,927</u>	<u>451,793</u>	<u>452,098</u>	<u>469,799</u>	<u>570,317</u>
Difference	<u>\$10,179</u>	<u>\$(5,933)</u>	<u>\$(19,828)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$(13,416)</u>

The Schedule of Compensation did not include expenditures for housing allowances, honoraria, loans or cash advances, housing or relocation expenses, or automobile allowances.

**B-2. Re-compute bonuses in accordance with employment agreements, and compare results to actual payments made.**

The CEO's employment agreement provided for an initial signing bonus and annual incentive bonuses. The annual incentive bonus has two components:

- **Financial Goal Incentive.** Based on a comparison of SBV net gain for each fiscal year to the budgeted net gain for that year.
- **Operational Goal Incentive.** Based on the CEO's achievement of certain operational and organizational goals each fiscal year.

For each fiscal year except FY 2004, we obtained the Smithsonian compensation committee's bonus recommendation and verified that the calculation of both components was performed in accordance with the CEO's employment agreement. We then compared the total calculated bonus to the amount paid. SBV provided the compensation committee's recommended FY 2004 financial goal incentive bonus, but did not provide the FY 2004 operational goal incentive bonus recommendation. The FY 2004 re-computed bonus amount thus includes only the financial goal incentive bonus, while the payment includes both the financial and the operational goal incentive bonuses. Our results are as follows:

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Bonus payments	\$101,590	\$116,393	\$103,275	\$120,973	\$208,075	\$149,240
Re-computed bonus Amounts	<u>101,590</u>	<u>117,383</u>	<u>103,275</u>	<u>120,973</u>	<u>183,680</u>	<u>149,240</u>
Difference	<u>\$0</u>	<u>\$(990)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$24,395</u>	<u>\$0</u>

**C-1. Obtain a management representation letter from SBV management to confirm to the best of their knowledge that representations were accurate and pertained to the period under review.**

We requested and received management representation letters from SBV and Smithsonian management.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of opinions on the schedules described in the first paragraph. Accordingly, we do not express such opinions. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the Office of the Inspector General, the Smithsonian, and SBV and is not intended to be and should not be used by anyone other than these specified parties.

COTTON & COMPANY LLP



Sam Hadley, CPA, CGFM  
Partner

**APPENDIX A**

**REFERENCE MATERIAL AND GUIDANCE PROVIDED BY THE  
SMITHSONIAN INSTITUTION**

**APPENDIX A**  
**REFERENCE MATERIAL AND GUIDANCE PROVIDED BY THE**  
**SMITHSONIAN INSTITUTION**

Decision Brief for the Under Secretary, August 4, 1998

Smithsonian Institution Travel Policies and Procedures Manual, in effect from June 29, 2000 through May 22, 2005

Smithsonian Directive (SD) 312, Travel, May 23, 2005

Smithsonian Institution Travel Handbook, May 23, 2005

Smithsonian Institution Employment Agreement for the CEO, effective August 16, 1999 through September 30, 2002

Smithsonian Institution Employment Agreement for the CEO, effective August 21, 2001 through September 30, 2004

Smithsonian Institution Employment Agreement for the CEO, effective March 3, 2004 through September 30, 2007

Smithsonian Institution Employment Agreement for the CEO, effective September 23, 2005 through September 30, 2007

Statement of Authority of Chief Executive Officer of Smithsonian Business Ventures, June 20, 2000

OIG's Conclusions on the Applicability of Smithsonian Travel Policies, September 28, 2006

**APPENDIX B**

**SCHEDULES OF UNSUPPORTED, INADEQUATELY SUPPORTED, AND  
UNAUTHORIZED TRANSACTIONS**

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
11/12/2000	GTE Air	\$10.41	no receipts or business purpose
11/12/2000	GTE Air	6.84	no receipts or business purpose
11/12/2000	United Air	(470.40)	no receipts or business purpose
11/12/2000	Shun Lee Palace	114.24	no receipts or business purpose
11/12/2000	Docks	63.34	no receipts or business purpose
11/12/2000	GTE Air	99.86	no receipts or business purpose
12/12/2000	Delta Air	(340.50)	no receipts or business purpose
12/12/2000	Delta Air	(48.50)	no receipts or business purpose
12/12/2000	USAir	(48.50)	no receipts or business purpose
12/12/2000	AIRgrd	22.02	no receipts or business purpose
12/12/2000	Delta Air	196.00	no receipts or business purpose
12/12/2000	Delta Air	(97.00)	no receipts or business purpose
12/12/2000	Southwest air	71.00	no receipts or business purpose
12/12/2000	Hertz Rent-A-Car	-	no receipts or business purpose
1/12/2001	AMTRACK	98.00	no receipts or business purpose
1/12/2001	Old Ebbit Grill	158.50	no receipts or business purpose
1/12/2001	Delta Air	91.00	no receipts or business purpose
1/12/2001	Airgrd	10.12	no receipts or business purpose
3/12/2001	US Airways	91.50	no receipts or business purpose
4/12/2001	US Airways	91.50	no receipts or business purpose
5/12/2001	US Airways	91.50	no receipts or business purpose
5/12/2001	Metro Wash Airport	14.00	no receipts or business purpose
5/12/2001	The Occidental Grill	90.35	no receipts or business purpose
5/12/2001	US Airways	93.00	no receipts or business purpose
6/12/2001	Southwest Air	71.50	no receipts or business purpose
6/12/2001	Embassy Suites	4.03	no receipts or business purpose
7/12/2001	Red Eye Grill	96.54	no receipts or business purpose
7/12/2001	Washington Flyer Taxi	52.25	no receipts or business purpose
7/12/2001	Amoco	13.86	no receipts or business purpose
8/12/2001	Loews L'Enfant	32.50	no receipts or business purpose
8/12/2001	Capital Grill	76.46	no receipts or business purpose
10/12/2001	Budget Rent A Car Bever	239.75	no receipts or business purpose
10/12/2001	Amtrak	(220.00)	no receipts or business purpose
10/12/2001	US Airways	(93.00)	no receipts or business purpose
10/12/2001	US Airways	(91.00)	no receipts or business purpose
10/12/2001	US Airways	(91.50)	no receipts or business purpose
11/12/2001	US Airways	43.50	no receipts or business purpose
3/12/2002	DC Coast Restaurant	150.61	no receipts or business purpose
3/12/2002	The Ritz Carlton F/B	28.00	no receipts or business purpose
3/12/2002	The Ritz Carlton F/B	333.87	no receipts or business purpose
4/12/2002	United Air	(150.00)	no receipts or business purpose
4/12/2002	Ten Penh Restaurant	174.82	no receipts or business purpose
5/12/2002	Delta Air	(196.00)	no receipts or business purpose
10/12/2002	US Airways	(120.00)	no receipts or business purpose
11/12/2002	Bistro Bis	128.52	no receipts or business purpose
11/12/2002	The Ritz Carlton F/B	220.45	no receipts or business purpose
11/12/2002	United Air	159.00	no receipts or business purpose
11/12/2002	Kinko's	7.00	no receipts or business purpose
12/12/2002	Washington Monarch	171.75	no receipts or business purpose

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
12/12/2002	Hyatt Hotels	216.41	no receipts or business purpose
12/12/2002	Latham Hotel	487.80	no receipts or business purpose
12/12/2002	Zola-Spy City	82.20	no receipts or business purpose
3/12/2003	ILO Restaurant	228.10	no receipts or business purpose
3/12/2003	The Ritz Carlton	343.50	no receipts or business purpose
3/12/2003	Delta Air	(44.00)	no receipts or business purpose
3/12/2003	Kinko's	1.71	no receipts or business purpose
4/12/2003	VZAIRF 016M	76.36	no receipts or business purpose
4/12/2003	VZAIRF 001M	8.98	no receipts or business purpose
4/12/2003	VZAIRF 001M	8.98	no receipts or business purpose
4/12/2003	VZAIRF 002M	13.47	no receipts or business purpose
4/12/2003	VZAIRF 006M	31.45	no receipts or business purpose
5/12/2003	The Ritz Carlton	171.75	no receipts or business purpose
6/12/2003	The Ritz Carlton	71.40	no receipts or business purpose
8/12/2003	Metro Wash Airport	30.00	no receipts or business purpose
8/12/2003	The Ritz Carlton	337.78	no receipts or business purpose
8/12/2003	US Airways	331.50	no receipts or business purpose
8/12/2003	Agent Fee	6.00	no receipts or business purpose
8/12/2003	Gordon Biersch Rest	29.04	no receipts or business purpose
9/12/2003	United Air	363.00	no receipts or business purpose
9/12/2003	VZAIRF 012M	58.50	no receipts or business purpose
9/12/2003	VZAIRF 001M	9.00	no receipts or business purpose
9/12/2003	VZAIRF 001M	9.00	no receipts or business purpose
9/12/2003	VZAIRF 001M	9.00	no receipts or business purpose
9/12/2003	VZAIRF 001M	9.00	no receipts or business purpose
9/12/2003	VZAIRF 003M	18.00	no receipts or business purpose
9/12/2003	VZAIRF 021M	99.00	no receipts or business purpose
10/12/2003	Anton's Airfoods	12.18	no receipts or business purpose
10/12/2003	Metro Wash Airport	30.00	no receipts or business purpose
10/12/2003	Seattle's Coffee C/O's	3.42	no receipts or business purpose
11/12/2003	Hyatt Hotel Gr Wash F&B	38.84	no receipts or business purpose
11/12/2003	Zaytinya	51.09	no receipts or business purpose
11/12/2003	Angelo & Macie	46.45	no receipts or business purpose
11/12/2003	Sushi Ko	29.65	no receipts or business purpose
12/12/2003	USPS	36.00	no receipts or business purpose
1/12/2004	ILO Restaurant	111.42	no receipts or business purpose
4/12/2004	Sushi Ko	153.15	no receipts or business purpose
4/12/2004	Southwest	176.70	no receipts or business purpose
6/12/2004	Greenworks by Shane FL	89.36	no receipts or business purpose
6/12/2004	Chiam	123.47	no receipts or business purpose
6/12/2004	Morrell Wine Bar & Café	80.43	no receipts or business purpose
7/12/2004	Sushi Ko	95.20	no receipts or business purpose
7/12/2004	United Air	317.60	no receipts or business purpose
8/12/2004	US Airways	(67.60)	no receipts or business purpose
10/12/2004	The Ritz Carlton	59.17	no receipts or business purpose
10/12/2004	The Ritz Carlton	6.23	no receipts or business purpose
11/12/2004	The Ritz Carlton	528.32	no receipts or business purpose
11/12/2004	The Ritz Carlton	182.97	no receipts or business purpose
11/12/2004	The Ritz Carlton	178.49	no receipts or business purpose

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
11/12/2004	The Ritz Carlton	16.10	no receipts or business purpose
11/12/2004	The River Inn	1,102.46	no receipts or business purpose
1/12/2005	Ginger Cove Ginger Reef	29.20	no receipts or business purpose
2/12/2005	Ambassador & Yellow	45.50	no receipts or business purpose
2/12/2005	US Airways	156.90	no receipts or business purpose
2/12/2005	Nosegay Flower Shop	77.20	no receipts or business purpose
10/12/2005	Delta Air	<u>1,264.10</u>	no receipts or business purpose
	<b>Subtotal</b>	<b>\$9,432.12</b>	
11/12/2000	701 Penn Ave Rest Restaurant	\$402.06	no receipts
11/12/2000	Delta Air	358.00	no receipts
11/12/2000	Marcel's	170.18	no receipts
11/12/2000	NOHO Star	23.95	no receipts
11/12/2000	Oyster Bar Restaurant	32.82	no receipts
11/12/2000	Phocus Wright, Inc.	2,295.00	no receipts
11/12/2000	Shutters on the Beach	31.25	no receipts
11/12/2000	The Mark	1,286.82	no receipts
11/12/2000	USAir	91.00	no receipts
11/12/2000	USAir	91.00	no receipts
11/12/2000	USAir	91.00	no receipts
11/12/2000	USAir	91.00	no receipts
11/12/2000	USAir	195.50	no receipts
12/12/2000	CLS Transportation	224.09	no receipts
12/12/2000	Ivy at the Shore	95.37	no receipts
12/12/2000	Marriott Hotels Dearborn	468.71	no receipts
12/12/2000	Michael's Restaurant	70.83	no receipts
12/12/2000	NWA Air	270.50	no receipts
12/12/2000	NWA Air	270.50	no receipts
12/12/2000	NWA Air	270.50	no receipts
12/12/2000	The Jefferson Hotel Food	46.05	no receipts
12/12/2000	USAir	91.00	no receipts
1/12/2001	AMTRACK	24.00	no receipts
1/12/2001	AMTRACK	220.00	no receipts
1/12/2001	AMTRACK	220.00	no receipts
1/12/2001	Peninsula Hotel	1,187.80	no receipts
1/12/2001	USAir	91.00	no receipts
2/12/2001	Bobby Van's Steakhouse	172.68	no receipts
2/12/2001	Galileo	500.50	no receipts
2/12/2001	Judson Grill	113.26	no receipts
2/12/2001	Kinko's Inc	40.56	no receipts
2/12/2001	Loew's Hotel/Regency Ho	2,259.13	no receipts
2/12/2001	Peninsula Hotel	1,320.19	no receipts
2/12/2001	The Benjamin	528.14	no receipts
2/12/2001	United Air	124.75	no receipts
2/12/2001	USAir	91.50	no receipts
2/12/2001	USAir	91.50	no receipts
3/12/2001	St. Regis Hotel	1,893.62	no receipts
3/12/2001	The Benjamin	321.10	no receipts

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

Reference	Vendor	Amount	Status of Support
3/12/2001	United Air	125.50	no receipts
3/12/2001	United Air	205.75	no receipts
3/12/2001	US Airways	91.50	no receipts
4/12/2001	Michael's Restaurant	152.49	no receipts
4/12/2001	Patria	174.14	no receipts
4/12/2001	The Occidental Grill	121.20	no receipts
4/12/2001	US Airways	91.50	no receipts
5/12/2001	Brasserie 8 ½	64.67	no receipts
5/12/2001	Metro Wash Airport	28.00	no receipts
5/12/2001	The Benjamin	449.15	no receipts
6/12/2001	Budget Rent A Car Bever	179.64	no receipts
6/12/2001	NWA Air	334.50	no receipts
6/12/2001	United Air	(2,352.00)	no receipts
6/12/2001	United Air	2,603.00	no receipts
7/12/2001	Budget Rent A Car Bever	335.31	no receipts
7/12/2001	Joseph's Café	29.85	no receipts
7/12/2001	Metro Wash Airport	28.00	no receipts
7/12/2001	NWA Air	(334.50)	no receipts
7/12/2001	Southwest Air	(35.75)	no receipts
7/12/2001	Southwest Air	(35.75)	no receipts
7/12/2001	St. Regis Hotel	85.28	no receipts
7/12/2001	The Benjamin	24.90	no receipts
7/12/2001	The Benjamin	427.55	no receipts
7/12/2001	US Airways	93.00	no receipts
7/12/2001	US Airways	93.00	no receipts
8/12/2001	Capital Grill	94.51	no receipts
8/12/2001	Capital Grill	768.06	no receipts
8/12/2001	Loews Miami Beach HO	219.38	no receipts
8/12/2001	Metro Wash Airport	14.00	no receipts
9/12/2001	Budget Rent A Car Bever	77.60	no receipts
9/12/2001	Hilton Hotels	198.67	no receipts
9/12/2001	Mgzine Publisher of Amer	1,435.00	no receipts
9/12/2001	US Airways	511.00	no receipts
10/12/2001	St. Regis Hotel	32.81	no receipts
10/12/2001	The Benjamin	330.97	no receipts
10/12/2001	The Benjamin	394.78	no receipts
10/12/2001	US Airways	93.00	no receipts
11/12/2001	The Benjamin	283.32	no receipts
12/12/2001	American Air	251.75	no receipts
12/12/2001	Loews Miami Beach HO	10.00	no receipts
12/12/2001	Loews Miami Beach HO	10.00	no receipts
12/12/2001	Loews Miami Beach HO	162.79	no receipts
12/12/2001	Monty Trainers	148.04	no receipts
2/12/2002	DC Coast Restaurant	135.21	no receipts
2/12/2002	Metro Wash Airport	28.00	no receipts
2/12/2002	The Benjamin	368.46	no receipts
2/12/2002	The Jefferson	13.92	no receipts
2/12/2002	The Jefferson	136.26	no receipts
2/12/2002	US Airways	87.50	no receipts

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
2/12/2002	US Airways	92.50	no receipts
3/12/2002	US Airways	92.50	no receipts
4/12/2002	Amtrak	71.00	no receipts
4/12/2002	Amtrak	264.00	no receipts
4/12/2002	Budget Rent A Car Bever	389.70	no receipts
4/12/2002	Jean Georges	196.71	no receipts
4/12/2002	Metro Wash Airport	14.00	no receipts
4/12/2002	Metro Wash Airport	28.00	no receipts
4/12/2002	St. Regis Hotel	44.84	no receipts
4/12/2002	The Ritz Carlton F/B	65.00	no receipts
4/12/2002	United Air	(148.50)	no receipts
4/12/2002	US Airways	92.50	no receipts
4/12/2002	US Airways	92.50	no receipts
5/12/2002	Finemondo	16.20	no receipts
5/12/2002	NCTA	495.00	no receipts
5/12/2002	Olives -New York	17.07	no receipts
5/12/2002	The Benjamin	338.16	no receipts
5/12/2002	US Airways	92.50	no receipts
5/12/2002	US Airways	92.50	no receipts
6/12/2002	Delta Air	230.00	no receipts
6/12/2002	NWA Air	777.50	no receipts
6/12/2002	Renaissance Hotels	168.37	no receipts
6/12/2002	US Airways	(24.00)	no receipts
6/12/2002	US Airways	92.50	no receipts
6/12/2002	US Airways	150.50	no receipts
7/12/2002	Budget Rent A Car Bever	315.34	no receipts
7/12/2002	Chevron Station	26.64	no receipts
7/12/2002	Delta Air	363.50	no receipts
7/12/2002	Hotel New Otani	158.19	no receipts
7/12/2002	United Air	148.50	no receipts
8/12/2002	Amtrak	147.00	no receipts
8/12/2002	Central/Kinney	45.00	no receipts
8/12/2002	Delta Air	(320.00)	no receipts
8/12/2002	Delta Air	412.50	no receipts
8/12/2002	Metro Wash Airport	14.00	no receipts
8/12/2002	Metro Wash Airport	14.00	no receipts
8/12/2002	Metro Wash Airport	14.00	no receipts
8/12/2002	Metro Wash Airport	33.00	no receipts
8/12/2002	The Benjamin	509.75	no receipts
8/12/2002	US Airways	(45.50)	no receipts
8/12/2002	US Airways	92.50	no receipts
8/12/2002	US Airways	92.50	no receipts
8/12/2002	US Airways	150.50	no receipts
9/12/2002	Arizona Biltmore	268.96	no receipts
9/12/2002	Kinthead's	294.10	no receipts
9/12/2002	Mgzine Publisher of Amer	1,450.00	no receipts
9/12/2002	United Air	298.50	no receipts
10/12/2002	Agent Fee	6.00	no receipts
10/12/2002	Agent Fee	6.00	no receipts

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
10/12/2002	Budget Rent A Car Bever	92.01	no receipts
10/12/2002	Continental	188.00	no receipts
10/12/2002	Delta Air	86.50	no receipts
10/12/2002	Delta Air	254.50	no receipts
10/12/2002	Delta Air	371.50	no receipts
10/12/2002	Hertz Rent-A-Car	202.96	no receipts
10/12/2002	Metro Wash Airport	19.00	no receipts
10/12/2002	Palm Too Restaurant	164.56	no receipts
10/12/2002	The Benjamin	298.45	no receipts
10/12/2002	United Air	147.50	no receipts
10/12/2002	United Air	184.00	no receipts
10/12/2002	US Airways	167.00	no receipts
10/12/2002	US Airways	688.50	no receipts
10/12/2002	VZAIRF 01M	8.98	no receipts
10/12/2002	VZAIRF 01M	26.96	no receipts
10/12/2002	VZAIRF 01M	71.87	no receipts
11/12/2002	Agent Fee	6.00	no receipts
11/12/2002	Agent Fee	6.00	no receipts
11/12/2002	Agent Fee	6.00	no receipts
11/12/2002	Agent Fee	6.00	no receipts
11/12/2002	Ark @ Dock East LLC	80.20	no receipts
11/12/2002	Biltmore Resort-Phoenix, AR	6.22	no receipts
11/12/2002	Biltmore Resort-Phoenix, AR	16.59	no receipts
11/12/2002	Biltmore Resort-Phoenix, AR	37.26	no receipts
11/12/2002	Biltmore Resort-Phoenix, AR	650.51	no receipts
11/12/2002	Chiam	65.05	no receipts
11/12/2002	Delta Air	86.50	no receipts
11/12/2002	Delta Air	86.50	no receipts
11/12/2002	Delta Air	209.00	no receipts
11/12/2002	Delta Air	209.00	no receipts
11/12/2002	Delta Air	448.00	no receipts
11/12/2002	Metro Wash Airport	14.00	no receipts
11/12/2002	Metro Wash Airport	14.00	no receipts
11/12/2002	Morton's of Chicago	144.75	no receipts
11/12/2002	United Air	307.00	no receipts
11/12/2002	VZAIRF 01M	13.47	no receipts
11/12/2002	VZAIRF 01M	148.24	no receipts
12/12/2002	Agent Fee	(6.00)	no receipts
12/12/2002	Agent Fee	6.00	no receipts
12/12/2002	Agent Fee	6.00	no receipts
12/12/2002	Agent Fee	6.00	no receipts
12/12/2002	Delta Air	42.50	no receipts
12/12/2002	Delta Air	44.00	no receipts
12/12/2002	Delta Air	86.50	no receipts
12/12/2002	Delta Air	381.50	no receipts
12/12/2002	Delta Air	529.00	no receipts
12/12/2002	Marriott	117.15	no receipts
12/12/2002	NWA Air	310.00	no receipts
12/12/2002	NWA Air	310.00	no receipts

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
1/12/2003	Agent Fee	6.00	no receipts
1/12/2003	Metro Wash Airport	14.00	no receipts
1/12/2003	Metro Wash Airport	14.00	no receipts
1/12/2003	Nada Sushi	62.50	no receipts
1/12/2003	Papa Razzi	57.04	no receipts
1/12/2003	The Benjamin	360.20	no receipts
1/12/2003	US Airways	144.00	no receipts
2/12/2003	Agent Fee	(6.00)	no receipts
2/12/2003	Agent Fee	(6.00)	no receipts
2/12/2003	Agent Fee	6.00	no receipts
2/12/2003	Agent Fee	6.00	no receipts
2/12/2003	Agent Fee	6.00	no receipts
2/12/2003	Agent Fee	6.00	no receipts
2/12/2003	American Air	5,296.90	no receipts
2/12/2003	Amtrak RSCC	264.00	no receipts
2/12/2003	Delta Air	86.50	no receipts
2/12/2003	Delta Air	417.00	no receipts
2/12/2003	Dulles International	45.00	no receipts
2/12/2003	Gastronomia Italiana	42.22	no receipts
2/12/2003	Grand Hotel National	167.85	no receipts
2/12/2003	Hotel Bauer	568.37	no receipts
2/12/2003	Restaurant Nippon	78.49	no receipts
2/12/2003	SBB Luzern Person Enver	38.38	no receipts
2/12/2003	SBB Luzern Person Enver	97.39	no receipts
2/12/2003	Swisscom Shop	217.01	no receipts
2/12/2003	United Air	400.00	no receipts
2/12/2003	Zola-Spy City	322.80	no receipts
3/12/2003	Agent Fee	6.00	no receipts
3/12/2003	Delta Air	86.50	no receipts
3/12/2003	Metro Wash Airport	25.00	no receipts
3/12/2003	Waldorf Astoria Hilton	331.79	no receipts
3/12/2003	Waldorf Oscar's Restaur	43.53	no receipts
4/12/2003	Agent Fee	6.00	no receipts
4/12/2003	Amtrak	141.00	no receipts
4/12/2003	Delta Air	42.50	no receipts
4/12/2003	Delta Air	598.00	no receipts
4/12/2003	St. Regis Hotel	108.93	no receipts
4/12/2003	Tuscan Square/Rest	72.03	no receipts
4/12/2003	Waldorf Astoria Hilton	356.10	no receipts
5/12/2003	Agent Fee	6.00	no receipts
5/12/2003	Agent Fee	6.00	no receipts
5/12/2003	American Air	154.50	no receipts
5/12/2003	Amtrak	208.00	no receipts
5/12/2003	Delta Air	86.50	no receipts
5/12/2003	Four Seasons Hotels	10.24	no receipts
5/12/2003	Four Seasons Hotels	626.17	no receipts
5/12/2003	Hertz Rent-A-Car	229.13	no receipts
5/12/2003	Shutters Lobby Lounge	65.21	no receipts

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
5/12/2003	TVL Horizon	(6.00)	no receipts
5/12/2003	TVL Horizon	6.00	no receipts
5/12/2003	US Airways	476.50	no receipts
6/12/2003	Agent Fee	6.00	no receipts
6/12/2003	Agent Fee	6.00	no receipts
6/12/2003	Chiam	84.65	no receipts
6/12/2003	Delta Air	86.50	no receipts
6/12/2003	Delta Air	478.00	no receipts
6/12/2003	Metro Wash Airport	15.00	no receipts
6/12/2003	Metro Wash Airport	60.00	no receipts
6/12/2003	The Caucus Room	113.12	no receipts
6/12/2003	United Air	1,889.50	no receipts
6/12/2003	Waldorf Astoria Hilton	237.56	no receipts
7/12/2003	Agent Fee	6.00	no receipts
7/12/2003	Ark @ Dock East LLC	66.16	no receipts
7/12/2003	Delta Air	81.50	no receipts
7/12/2003	Delta Air	499.00	no receipts
7/12/2003	Metro Wash Airport	30.00	no receipts
7/12/2003	S I*SI Paid Parking	80.00	no receipts
7/12/2003	Smith & Wollensky	84.33	no receipts
7/12/2003	The Benjamin	807.01	no receipts
7/12/2003	Waldorf Astoria Hilton	409.27	no receipts
7/12/2003	Waldorf Sir Harrys	24.91	no receipts
7/12/2003	Waldorf Sir Harrys	45.29	no receipts
8/12/2003	Agent Fee	6.00	no receipts
8/12/2003	Bistrot Lepic	172.13	no receipts
8/12/2003	Canyonlands NHA-MIC	19.34	no receipts
8/12/2003	Capital Grille 14	2,427.12	no receipts
8/12/2003	CHIAM	72.55	no receipts
8/12/2003	Del Frisco's	62.14	no receipts
8/12/2003	Delta Air	81.50	no receipts
8/12/2003	Hotel Monaco, DC	227.85	no receipts
8/12/2003	Hotel Monaco, DC	227.85	no receipts
8/12/2003	Hotel Monaco, DC	227.85	no receipts
8/12/2003	Kinko's	12.58	no receipts
8/12/2003	Patria	33.50	no receipts
8/12/2003	Patria	114.68	no receipts
8/12/2003	Terrence Brennans Seaf	28.40	no receipts
8/12/2003	The Benjamin	365.84	no receipts
9/12/2003	Agent Fee	6.00	no receipts
9/12/2003	American Air	420.00	no receipts
9/12/2003	Delta Air	81.50	no receipts
9/12/2003	Enterprise Rent-A-Car	99.59	no receipts
9/12/2003	Mgzine Publisher of Amer	1,675.00	no receipts
9/12/2003	St. Regis Hotel	1,272.46	no receipts
9/12/2003	Zaytinya	63.85	no receipts
9/12/2003	Zola-Spy City	196.73	no receipts
10/12/2003	Café Joul	166.45	no receipts
10/12/2003	IRA@Natl Museum Nat Hst	57.26	no receipts

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
10/12/2003	Metro Wash Airport	15.00	no receipts
10/12/2003	Natl Gallery Art Shop	30.90	no receipts
10/12/2003	The Prime Rib	117.02	no receipts
11/12/2003	Amtrak RSCC	217.00	no receipts
11/12/2003	Delta Air	136.50	no receipts
11/12/2003	Metro Wash Airport	15.00	no receipts
11/12/2003	US Airways	(136.50)	no receipts
12/12/2003	Delta Air	136.50	no receipts
12/12/2003	Metro Wash Airport	15.00	no receipts
1/12/2004	Delta Air	136.50	no receipts
1/12/2004	Hilton Hotels	46.71	no receipts
1/12/2004	Marriott 337X8 RIHGA NY	6.52	no receipts
1/12/2004	Marriott 337X8 RIHGA NY	721.65	no receipts
1/12/2004	Metro Wash Airport	30.00	no receipts
1/12/2004	Metro Wash Airport	30.00	no receipts
1/12/2004	Oyster Bar Restaurant	67.44	no receipts
1/12/2004	Shun Lee	124.61	no receipts
1/12/2004	Shun Lee Palace	61.10	no receipts
1/12/2004	St. Regis Lounge Rest.	87.15	no receipts
1/12/2004	The Benjamin	426.41	no receipts
1/12/2004	The Jefferson	34.60	no receipts
1/12/2004	US Airways	136.70	no receipts
1/12/2004	US Airways	286.70	no receipts
2/12/2004	Balthazar	99.65	no receipts
2/12/2004	Capital Grille 800	133.85	no receipts
2/12/2004	Delta Air	136.70	no receipts
2/12/2004	Intercontinental Hotel FB	62.53	no receipts
2/12/2004	Metro Wash Airport	15.00	no receipts
2/12/2004	US Airways	136.70	no receipts
4/12/2004	Amtrak RSCC	141.00	no receipts
4/12/2004	Elaine S	153.25	no receipts
4/12/2004	Luigino	61.87	no receipts
4/12/2004	Metro Wash Airport	30.00	no receipts
4/12/2004	Sam Flax	71.69	no receipts
4/12/2004	US Airways	67.60	no receipts
4/12/2004	Waldorf Astoria Hilton	14.93	no receipts
4/12/2004	Waldorf Astoria Hilton	318.09	no receipts
4/12/2004	Waldorf Astoria Hilton	719.58	no receipts
4/12/2004	WP-INETACCESSNNU.COM	5.00	no receipts
5/12/2004	Agent Fee	6.00	no receipts
5/12/2004	The Alex	301.54	no receipts
5/12/2004	US Airways	136.70	no receipts
6/12/2004	Agent Fee	30.00	no receipts
6/12/2004	Agent Fee	40.00	no receipts
6/12/2004	Delta Air	137.60	no receipts
6/12/2004	Metro Wash Airport	30.00	no receipts
6/12/2004	RA @ Tropica #21342	111.70	no receipts
6/12/2004	The Benjamin	411.36	no receipts
7/12/2004	Agent Fee	6.00	no receipts

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
7/12/2004	Bistro 60	49.28	no receipts
7/12/2004	Delta Air	67.60	no receipts
7/12/2004	Kitano New York Hotel	284.75	no receipts
7/12/2004	Metro Wash Airport	15.00	no receipts
8/12/2004	Independence	129.10	no receipts
8/12/2004	Metro Wash Airport	15.00	no receipts
8/12/2004	Metro Wash Airport	15.00	no receipts
9/12/2004	Amtrak	147.00	no receipts
9/12/2004	Delta Air	67.60	no receipts
9/12/2004	Hyatt Hotels Gr Wash F&B	41.65	no receipts
9/12/2004	Metro Wash Airport	20.00	no receipts
9/12/2004	The Ritz Carlton	141.35	no receipts
9/12/2004	WMATA EXPRESS VEND	10.00	no receipts
10/12/2004	Agent Fee	6.00	no receipts
10/12/2004	Amtrak RSCC	141.00	no receipts
10/12/2004	Continental	496.20	no receipts
10/12/2004	Delta Air	67.60	no receipts
10/12/2004	Delta Air	69.10	no receipts
10/12/2004	Metro Wash Airport	15.00	no receipts
10/12/2004	Metro Wash Airport	15.00	no receipts
10/12/2004	Primola	95.85	no receipts
10/12/2004	The Benjamin	463.39	no receipts
10/12/2004	The Palm Restaurant	265.83	no receipts
10/12/2004	US Airways	69.10	no receipts
11/12/2004	Agent Fee	(6.00)	no receipts
11/12/2004	Agent Fee	6.00	no receipts
11/12/2004	Agent Fee	6.00	no receipts
11/12/2004	Agent Fee	6.00	no receipts
11/12/2004	Agent Fee	6.00	no receipts
11/12/2004	Delta Air	79.10	no receipts
11/12/2004	Deluxe Town Diner	20.96	no receipts
11/12/2004	Exxon Mobil	37.75	no receipts
11/12/2004	Kitano New York Hotel	731.24	no receipts
11/12/2004	Kitano New York Hotel	1,114.73	no receipts
11/12/2004	Mendy's Restaurant	23.54	no receipts
11/12/2004	Metro Wash Airport	30.00	no receipts
11/12/2004	Metro Wash Airport	30.00	no receipts
11/12/2004	Metro Wash Airport	45.00	no receipts
11/12/2004	OAG*OAG Worldwide Inc.	210.44	no receipts
11/12/2004	Spirit Air	341.70	no receipts
11/12/2004	United Air	5.00	no receipts
11/12/2004	US Airways	156.70	no receipts
11/12/2004	US Airways	156.70	no receipts
11/12/2004	US Airways	521.70	no receipts
11/12/2004	ZSO*ZAGAT Survey	19.95	no receipts
12/12/2004	Agent Fee	6.00	no receipts
12/12/2004	Smith & Wollensky	156.85	no receipts
1/12/2005	Amtrak Inter	157.00	no receipts
1/12/2005	Art Café	28.00	no receipts

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
1/12/2005	Chin Chin Restaurant	100.25	no receipts
1/12/2005	Kitano New York Hotel	780.00	no receipts
1/12/2005	Metro Wash Airport	30.00	no receipts
1/12/2005	The Ritz Carlton	85.23	no receipts
2/12/2005	Agent Fee	(8.00)	no receipts
2/12/2005	Agent Fee	8.00	no receipts
2/12/2005	Amtrak	294.00	no receipts
2/12/2005	Aquavit	148.83	no receipts
2/12/2005	Delta Air	243.20	no receipts
2/12/2005	Delta Air	243.20	no receipts
2/12/2005	Kitano New York Hotel	8.70	no receipts
2/12/2005	Metro Wash Airport	25.00	no receipts
2/12/2005	Metro Wash Airport	30.00	no receipts
2/12/2005	Swissotel the Drake	331.24	no receipts
2/12/2005	US Airways	77.70	no receipts
3/12/2005	Agent Fee	8.00	no receipts
3/12/2005	Brittos Restaurant	21.51	no receipts
3/12/2005	Cheryl & Co-Catalog	70.15	no receipts
3/12/2005	Chiam	400.90	no receipts
3/12/2005	Fedex Shp 02/11/2005	38.44	no receipts
3/12/2005	Haru #153	91.85	no receipts
3/12/2005	Logiclink	15.19	no receipts
3/12/2005	Metro Wash Airport	30.00	no receipts
3/12/2005	Metro Wash Airport	60.00	no receipts
3/12/2005	Swissotel the Drake	552.06	no receipts
3/12/2005	US Airways	(79.20)	no receipts
3/12/2005	US Airways	(77.70)	no receipts
3/12/2005	US Airways	156.90	no receipts
3/12/2005	Zola-Spy City	185.38	no receipts
4/12/2005	Safety Express Courier	35.00	no receipts
5/12/2005	Agent Fee	8.00	no receipts
5/12/2005	Cheryl & Co-Catalog	42.20	no receipts
5/12/2005	Delta Air	87.70	no receipts
5/12/2005	Metro Wash Airport	30.00	no receipts
5/12/2005	Swissotel the Drake	535.23	no receipts
6/12/2005	Agent Fee	(8.00)	no receipts
6/12/2005	Agent Fee	8.00	no receipts
6/12/2005	Amtrak Inter	(246.00)	no receipts
6/12/2005	Amtrak Inter	246.00	no receipts
6/12/2005	Amtrak Inter	246.00	no receipts
6/12/2005	Delta Air	176.90	no receipts
6/12/2005	Jacob K Javits Conv Ctr	20.50	no receipts
6/12/2005	Mendocino Grill	135.20	no receipts
6/12/2005	Metro Wash Airport	15.00	no receipts
6/12/2005	Swissotel the Drake	497.89	no receipts
6/12/2005	The Ritz Carlton	106.00	no receipts
6/12/2005	Zola-Spy City	112.60	no receipts
6/12/2005	Zola-Spy City	211.65	no receipts
7/12/2005	Amtrak Inter	80.00	no receipts

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
7/12/2005	Charlie Palmer Steak	91.63	no receipts
7/12/2005	Charlie Palmer Steak	142.15	no receipts
7/12/2005	Delta Air	85.70	no receipts
7/12/2005	Delta Air	87.20	no receipts
7/12/2005	Delta Air	172.90	no receipts
7/12/2005	Metro Wash Airport	15.00	no receipts
7/12/2005	Metro Wash Airport	32.00	no receipts
7/12/2005	US Airways	(77.70)	no receipts
7/12/2005	US Airways	77.70	no receipts
7/12/2005	US Airways	79.20	no receipts
8/12/2005	701 Restaurant	107.40	no receipts
8/12/2005	Amtrak	157.00	no receipts
8/12/2005	Amtrak Inter	157.00	no receipts
8/12/2005	Charlie Palmer Steak	154.25	no receipts
8/12/2005	Cheryl & Co-Catalog	90.15	no receipts
8/12/2005	Delta Air	(85.70)	no receipts
8/12/2005	Delta Air	85.70	no receipts
8/12/2005	Delta Air	172.90	no receipts
8/12/2005	Delta Air	172.90	no receipts
8/12/2005	Django	19.09	no receipts
8/12/2005	Metro Wash Airport	15.00	no receipts
8/12/2005	Metro Wash Airport	30.00	no receipts
8/12/2005	Metro Wash Airport	40.00	no receipts
8/12/2005	Metro Wash Airport	56.00	no receipts
8/12/2005	Park Avenue Café	86.92	no receipts
8/12/2005	Raku An Asian Diner	103.52	no receipts
8/12/2005	Regency	26.76	no receipts
8/12/2005	Sushi Ann	116.53	no receipts
8/12/2005	Swissotel the Drake	17.63	no receipts
8/12/2005	Swissotel the Drake	465.98	no receipts
8/12/2005	Swissotel the Drake	471.99	no receipts
8/12/2005	Swissotel the Drake	474.29	no receipts
8/12/2005	Swissotel the Drake	857.01	no receipts
8/12/2005	US Airways	5.00	no receipts
8/12/2005	US Airways	5.00	no receipts
8/12/2005	US Airways	77.70	no receipts
8/12/2005	US Airways	79.20	no receipts
8/12/2005	US Airways	156.90	no receipts
9/12/2005	Agent Fee	8.00	no receipts
9/12/2005	Delta Air	10.00	no receipts
9/12/2005	Swissotel the Drake	64.19	no receipts
9/12/2005	Swissotel the Drake	329.59	no receipts
9/12/2005	US Airways	202.70	no receipts
10/12/2005	Cheryl & Co-Catalog	67.90	no receipts
10/12/2005	Delta Air	15.00	no receipts
10/12/2005	Delta Air	85.70	no receipts
10/12/2005	Delta Air	172.90	no receipts
10/12/2005	Metro Wash Airport	15.00	no receipts
10/12/2005	Metro Wash Airport	15.00	no receipts

**SCHEDULE B-1**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – CITIBANK**

---

<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
10/12/2005	Ristorante Tosca	132.53	no receipts
10/12/2005	US Airways	79.20	no receipts
10/12/2005	US Airways	156.90	no receipts
10/12/2005	US Airways	<u>277.70</u>	no receipts
	<b>Subtotal</b>	\$91,567.85	
	<b>Total</b>	<u>\$100,999.97</u>	

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**SCHEDULE B-2**  
**SCHEDULE OF UNSUPPORTED TRANSACTIONS - OTHER**

<b>Fiscal Year</b>	<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
2001	PARTY ON 1	Guest Services Inc.	\$234.85	no documentation provided
2002	081401	Elaine Gill	23.00	no documentation provided
2002	081401	Elaine Gill	37.89	no documentation provided
2002	120601	Elaine Gill	39.00	no documentation provided
2002	122001	Elaine Gill	10.13	no documentation provided
2002	122001	Elaine Gill	31.34	no documentation provided
2002	122001	Elaine Gill	52.55	no documentation provided
2002	SEPT. & OC	Gary M. Beer	52.00	no documentation provided
2002	SEPT. & OC	Gary M. Beer	74.99	no documentation provided
2002	21502	Elaine Gill	14.00	no documentation provided
2002	21502	Elaine Gill	24.00	no documentation provided
2002	04/30/2002	Elaine Gill	37.00	no documentation provided
2002	04/30/2002	Elaine Gill	22.00	no documentation provided
2002	MARCH 2002	Elaine Gill	8.50	no documentation provided
2002	MARCH 2002	Elaine Gill	1.09	no documentation provided
2002	07/26/2002	Elaine Gill	106.00	no documentation provided
2002	07/26/2002	Elaine Gill	30.00	no documentation provided
2002	07/26/2002	Elaine Gill	18.72	no documentation provided
2002	07/26/2002	Elaine Gill	71.95	no documentation provided
2002	AUGUST 200	Elaine Gill	24.00	no documentation provided
2002	AUGUST 200	Elaine Gill	49.50	no documentation provided
2003		Pd 4-9 OC SoFA reports	589.50	no documentation provided
2003		PD 3 SoFA entry	2,871.00	no documentation provided
2004	CB10	McDonald's & Misc. Deposit	(343.50)	no documentation provided
2004	TRAVEL-3/3	Gary M. Beer	216.30	no documentation provided
2004		PD 8 - 12 OC SoFA Reprts	973.10	no documentation provided
2005	EXPENSE 11	Restaurant Associates	81.80	no documentation provided
2005		PD 10 SoFA 87XXXX	<u>126.00</u>	no documentation provided
<b>Total</b>			<b><u>\$5,476.71</u></b>	

**SCHEDULE B-3**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – OTHER**

<b>Fiscal Year</b>	<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
2001	G BEER JUN	Zions Bank Bankcard	8,584.22	No receipts or business purpose
2001	72601	Zions Bank Bankcard	60.81	No receipts or business purpose
2002	22360104	Restaurant Associates	90.00	No receipts or business purpose
2002	22370146	Restaurant Associates	105.00	No receipts or business purpose
2002	012202	Zions Bank Bankcard	<u>1,767.46</u>	No receipts or business purpose
		<b>Subtotal</b>	<b>\$10,607.49</b>	
2002	00199550	Guest Services Inc.	\$234.70	No business purpose
2002	22370198	Restaurant Associates	224.25	No business purpose
2002	22370242	Restaurant Associates	147.65	No business purpose
2002	22370263	Restaurant Associates	120.65	No business purpose
2003	22360216	Restaurant Associates	183.00	No business purpose
2003	00281659	Guest Services Inc.	119.45	No business purpose
2003	22370330	Restaurant Associates	161.65	No business purpose
2003	00312575	Guest Services Inc.	<u>183.84</u>	No business purpose
		<b>Subtotal</b>	<b>\$1,375.19</b>	
2001	G BEER NOV	Zions Bank Bankcard	\$594.86	No receipts
2001	ZIONS BK G	Zions Bank Bankcard	1,481.63	No receipts
2001	ZIONS DEC.	Zions Bank Bankcard	2,306.39	No receipts
2001	G BEER MAR	Zions Bank Bankcard	724.94	no receipts
2001	72601	Zions Bank Bankcard	80.00	no receipts
2001	MAR.01 BEE	Doggett's Parking	160.00	no receipts
2002	92701	Zions Bank Bankcard	120.00	no receipts
2002	92701	Zions Bank Bankcard	184.13	no receipts
2002	092001	Zions Bank Bankcard	80.00	no receipts
2002	92701	Zions Bank Bankcard	413.62	no receipts
2002	011502	Zions Bank Bankcard	80.00	no receipts
2002	011502	Zions Bank Bankcard	1,286.77	no receipts
2002	011502	Zions Bank Bankcard	162.92	no receipts
2002	22302	Gary M. Beer	19.51	no receipts
2002	FEB. 02 ZI	Zions Bank Bankcard	152.28	no receipts
2002	APRIL 2002	Zions Bank Bankcard	80.00	no receipts
2002	MAY 2002	Gary M. Beer	144.36	no receipts
2002	06/28/2002	Zions Bank Bankcard	80.00	no receipts
2002	MAY 2002	Gary M. Beer	28.00	no receipts
2002	06/28/2002	Zions Bank Bankcard	183.59	no receipts
2002	07/26/2002	Zions Bank Bankcard	110.50	no receipts
2002	07/26/2002	Zions Bank Bankcard	497.39	no receipts
2002	07/26/2002	Zions Bank Bankcard	160.00	no receipts
2002	082902	Gary M. Beer	166.00	no receipts
2002	22360101	Restaurant Associates	322.50	no receipts

**SCHEDULE B-3**  
**SCHEDULE OF INADEQUATELY SUPPORTED TRANSACTIONS – OTHER**

<b>Fiscal Year</b>	<b>Reference</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status of Support</b>
2002	092001	Zions Bank Bankcard	60.00	no receipts
2002	1001	Doggett's Parking	160.00	no receipts
2002	110101	Doggett's Parking	160.00	no receipts
2002	110101	Doggett's Parking	160.00	no receipts
2002	110101	Doggett's Parking	160.00	no receipts
2002	110101	Doggett's Parking	160.00	no receipts
2002	110101	Doggett's Parking	160.00	no receipts
2002	110101	Doggett's Parking	160.00	no receipts
2002	110101	Doggett's Parking	170.00	no receipts
2002	110101	Doggett's Parking	170.00	no receipts
2002	110101	Doggett's Parking	170.00	no receipts
2004	04/01/2004	Gary M. Beer	175.06	no receipts
2004	CB10	Refund Doggett's Overpayment	(175.00)	no receipts
2005	100104	Doggett's Parking	175.00	no receipts
2005	100104	Doggett's Parking	175.00	no receipts
2005	100104	Doggett's Parking	175.00	no receipts
2005	100104	Doggett's Parking	175.00	no receipts
2005	100104	Doggett's Parking	175.00	no receipts
2005	100104	Doggett's Parking	350.00	no receipts
2005	RENT-PKING	Doggett's Parking	350.00	no receipts
2005	100104	Doggett's Parking	350.00	no receipts
2005	100104	Doggett's Parking	350.00	no receipts
2005	100104	Doggett's Parking	<u>350.00</u>	no receipts
		<b>Subtotal</b>	\$13,759.39	
		<b>Total</b>	<u>\$25,742.07</u>	

**SCHEDULE B-4**  
**SCHEDULE OF UNAUTHORIZED TRANSACTIONS**

<b>Fiscal Year</b>	<b>Vendor</b>	<b>Reference</b>	<b>Exception Amount</b>	<b>Notes</b>
2001	Capital City Limousine	Y191	\$417.55	A
2001	CRC Management, Inc.	0000134787	160.04	A
2001	Communicar, Inc.	922487	84.66	A
2001	London Town Cars, Inc	149344	97.50	A
2001	London Town Cars, Inc	150137	185.00	A
2001	London Town Cars, Inc	148562	95.50	A
2001	CRC Management, Inc.	0000135406	80.98	A
2001	Communicar, Inc.	927077	51.51	A
2001	Sunflower Limousine S	9078	96.80	A
2001	London Town Cars, Inc	152304	179.50	A
2001	Communicar, Inc.	917831	23.46	A
2001	Communicar, Inc.	948047	45.90	A
2002	Communicar, Inc.	917808	99.45	A
2002	Gary M. Beer	TRAVEL-03/	106.00	A
2002	Peniel Limousine	233	119.00	A
2004	Gary M. Beer	05052004	200.00	A
2002	Zions Bank Bankcard C	011502	315.00	A
2002	Zions Bank Bankcard C	6/28/2002	251.00	A
2002	Gary M. Beer	MAY 2002	251.00	A
2001	A Plus Limo	12/12/2000	75.00	A
2001	Abe's Sedan Service	3/12/2001	162.00	A
2001	Abe's Sedan Service	3/12/2001	180.00	A
2001	Golden Limo Service	8/12/2001	90.00	A
2001	Professional Services	8/12/2001	298.20	A
2001	Peniel Limousine	8/12/2001	106.00	A
2001	Rudy's Limousine Service	9/12/2001	138.80	A
2002	Peniel Limousine	11/12/2001	155.00	A
2002	Oz and Oz Town Car Cor	1/12/2002	160.00	A
2002	Peniel Limousine	2/12/2002	107.00	A
2002	Abe's Sedan Service	3/12/2002	45.00	A
2002	Peniel Limousine	3/12/2002	275.00	A
2002	Oz and Oz Town Car Cor	3/12/2002	106.00	A
2002	Marco Transportation	4/12/2002	100.00	A
2002	Abe's Sedan Service	4/12/2002	60.00	A
2002	Peniel Limousine	5/12/2002	117.00	A
2002	Abe's Sedan Service	5/12/2002	285.00	A
2002	Abe's Sedan Service	5/12/2002	60.00	A
2002	Peniel Limousine	5/12/2002	162.00	A
2002	Abe's Sedan Service	6/12/2002	60.00	A
2002	Peniel Limousine	6/12/2002	286.00	A
2002	Abe's Sedan Service	6/12/2002	135.00	A
2002	Abe's Sedan Service	7/12/2002	60.00	A
2002	Abe's Sedan Service	7/12/2002	110.00	A
2002	Abe's Sedan Service	8/12/2002	145.00	A

**SCHEDULE B-4**  
**SCHEDULE OF UNAUTHORIZED TRANSACTIONS**

<b>Fiscal Year</b>	<b>Vendor</b>	<b>Reference</b>	<b>Exception Amount</b>	<b>Notes</b>
2002	Abe's Sedan Service	8/12/2002	100.00	A
2002	Spectacular Limo Link Inc.	8/12/2002	56.40	A
2002	City Limousine	8/12/2002	53.00	A
2002	City Limousine	8/12/2002	54.00	A
2002	Abe's Sedan Service	9/12/2002	60.00	A
2002	Abe's Sedan Service	10/12/2002	120.00	A
2002	City Limousine	10/12/2002	405.00	A
2002	Peniel Limousine	10/12/2002	276.00	A
2002	Abe's Sedan Service	10/12/2002	65.00	A
2002	Abe's Sedan Service	10/12/2002	60.00	A
2002	Abe's Sedan Service	10/12/2002	60.00	A
2003	Abe's Sedan Service	11/12/2002	90.00	A
2003	Peniel Limousine	11/12/2002	112.00	A
2003	Abe's Sedan Service	11/12/2002	60.00	A
2003	Abe's Sedan Service	11/12/2002	75.00	A
2003	City Limousine	11/12/2002	112.00	A
2003	Peniel Limousine	12/12/2002	167.00	A
2003	Abe's Sedan Service	12/12/2002	195.00	A
2003	Abe's Sedan Service	12/12/2002	0.45	A
2003	Abe's Sedan Service	12/12/2002	44.55	A
2003	Abe's Sedan Service	12/12/2002	65.00	A
2003	AMS IS Limousines	12/12/2002	141.50	A
2003	City Limousine	1/12/2003	50.00	A
2003	Peniel Limousine	1/12/2003	58.50	A
2003	City Limousine	1/12/2003	107.00	A
2003	Common Wealth Limo	1/12/2003	329.60	A
2003	Abe's Sedan Service	2/12/2003	65.00	A
2003	Rainbow Limo Services	2/12/2003	154.00	A
2003	Abe's Sedan Service	2/12/2003	420.00	A
2003	Abe's Sedan Service	3/12/2003	200.00	A
2003	Peniel Limousine	3/12/2003	107.00	A
2003	Abe's Sedan Service	4/12/2003	80.00	A
2003	Abe's Sedan Service	4/12/2003	65.00	A
2003	Peniel Limousine	4/12/2003	102.00	A
2003	Abe's Sedan Service	4/12/2003	65.00	A
2003	Abe's Sedan Service	4/12/2003	84.00	A
2003	Abe's Sedan Service	5/12/2003	65.00	A
2003	Abe's Sedan Service	5/12/2003	54.00	A
2003	Peniel Limousine	6/12/2003	187.00	A
2003	Abe's Sedan Service	6/12/2003	113.00	A
2003	Abe's Sedan Service	6/12/2003	140.00	A
2003	Rainbow Limo Services	6/12/2003	210.00	A
2003	Peniel Limousine	7/12/2003	155.00	A
2003	Abe's Sedan Service	7/12/2003	156.00	A

**SCHEDULE B-4**  
**SCHEDULE OF UNAUTHORIZED TRANSACTIONS**

<b>Fiscal Year</b>	<b>Vendor</b>	<b>Reference</b>	<b>Exception Amount</b>	<b>Notes</b>
2003	Abe's Sedan Service	7/12/2003	65.00	A
2003	Peniel Limousine	7/12/2003	335.00	A
2003	Abe's Sedan Service	7/12/2003	65.00	A
2003	Abe's Sedan Service	8/12/2003	120.00	A
2003	Abe's Sedan Service	8/12/2003	930.00	A
2003	Commwealth Limo	8/12/2003	99.50	A
2003	Commwealth Limo	8/12/2003	96.50	A
2003	City Limousine	8/12/2003	155.00	A
2003	Peniel Limousine	9/12/2003	208.00	A
2003	Friends Line Limousine	10/12/2003	55.00	A
2003	Abe's Sedan Service	10/12/2003	240.00	A
2004	Peniel Limousine	11/12/2003	118.00	A
2004	Abe's Sedan Service	11/12/2003	110.00	A
2004	Abe's Sedan Service	11/12/2003	65.00	A
2004	Abe's Sedan Service	12/12/2003	540.00	A
2004	Peniel Limousine	12/12/2003	163.00	A
2004	Abe's Sedan Service	1/12/2004	684.00	A
2004	Peniel Limousine	1/12/2004	259.00	A
2004	Peniel Limousine	1/12/2004	223.00	A
2004	Abe's Sedan Service	3/12/2004	140.00	A
2004	Abe's Sedan Service	4/12/2004	140.00	A
2004	City Limousine	4/12/2004	150.00	A
2004	City Limousine	5/12/2004	168.00	A
2004	City Limousine	5/12/2004	200.00	A
2004	City Limousine	6/12/2004	198.00	A
2004	Abe's Sedan Service	6/12/2004	60.00	A
2004	Abe's Sedan Service	6/12/2004	96.00	A
2004	Abe's Sedan Service	6/12/2004	70.00	A
2004	Abe's Sedan Service	6/12/2004	324.00	A
2004	Abe's Sedan Service	6/12/2004	180.00	A
2004	Ontime Limo	7/12/2004	113.00	A
2004	Abe's Sedan Service	7/12/2004	240.00	A
2004	Abe's Sedan Service	8/12/2004	180.00	A
2004	City Limousine	8/12/2004	494.00	A
2004	City Limousine	9/12/2004	134.00	A
2004	City Limousine	9/12/2004	128.00	A
2004	City Limousine	9/12/2004	90.00	A
2004	OMS-Limo	10/12/2004	216.00	A
2004	Abe's Sedan Service	10/12/2004	238.00	A
2004	Abe's Sedan Service	10/12/2004	540.00	A
2004	Abe's Sedan Service	10/12/2004	180.00	A
2005	OMS-Limo	11/12/2004	58.00	A
2005	OMS-Limo	11/12/2004	160.00	A
2005	Abe's Sedan Service	12/12/2004	162.00	A

**SCHEDULE B-4**  
**SCHEDULE OF UNAUTHORIZED TRANSACTIONS**

<b>Fiscal Year</b>	<b>Vendor</b>	<b>Reference</b>	<b>Exception Amount</b>	<b>Notes</b>
2005	Abe's Sedan Service	12/12/2004	54.00	A
2005	Abe's Sedan Service	1/12/2005	240.00	A
2005	Carey Intl Inc./Limos	1/12/2005	323.90	A
2005	City Limousine	1/12/2005	398.00	A
2005	Abe's Sedan Service	1/12/2005	106.00	A
2005	City Limousine	2/12/2005	480.00	A
2005	Abe's Sedan Service	2/12/2005	72.00	A
2005	City Limousine	2/12/2005	123.00	A
2005	OMS-Limo	2/12/2005	616.00	A
2005	City Limousine	2/12/2005	300.00	A
2005	Abe's Sedan Service	3/12/2005	324.00	A
2005	City Limousine	3/12/2005	353.00	A
2005	City Limousine	5/12/2005	920.00	A
2005	City Limousine	6/12/2005	249.00	A
2005	City Limousine	6/12/2005	305.00	A
2005	Abe's Sedan Service	7/12/2005	411.00	A
2005	City Limousine	7/12/2005	110.00	A
2005	Abe's Sedan Service	7/12/2005	426.00	A
2005	City Limousine	7/12/2005	532.50	A
2005	Friends Line Limousine	8/12/2005	489.00	A
2005	Friends Line Limousine	8/12/2005	532.50	A
2005	Abe's Sedan Service	8/12/2005	78.00	A
2005	Friends Line Limousine	8/12/2005	70.50	A
2005	Abe's Sedan Service	8/12/2005	216.00	A
2005	Abe's Sedan Service	9/12/2005	318.00	A
2005	Abe's Sedan Service	9/12/2005	190.00	A
2005	Abe's Sedan Service	9/12/2005	108.00	A
2005	Abe's Sedan Service	9/12/2005	270.00	A
2005	Abe's Sedan Service	10/12/2005	240.00	A
2001	Zion's Bank Bankcard	G BEER NOV	612.00	B
2002	St. Regis Hotel	4/12/2002	4.00	B
2002	St. Regis Hotel	7/12/2002	96.00	B
2001	Gary M. Beer	090601	20.00	C
2002	Gary M. Beer	011502	20.00	C
2001	Gary M. Beer	090601	28.00	D
2002	Gary M. Beer	TRAVEL-03/	575.50	D
2002	Gary M. Beer	TRAVEL-03/	1,015.27	D
2002	Gary M. Beer	TRAVEL-03/	464.36	D
2002	Gary M. Beer	TRAVEL-03/	273.79	D
2002	Zions Bank Bankcard	APRIL 2002	183.04	D
2004	Gary M. Beer	05052004	<u>250.82</u>	D
<b>Total</b>			<b><u>\$33,265.03</u></b>	

**SCHEDULE B-4**  
**SCHEDULE OF UNAUTHORIZED TRANSACTIONS**

- A. The CEO’s expenses included car service during a number of trips. The Smithsonian travel policy states that travelers should select “[t]he mode of transportation that is most advantageous to SI when cost and other factors are considered....” and that “[t]ravel by common carrier is presumed to be the most advantageous in most circumstances.” The travel policy further states that special conveyances such as drivers may be authorized, but SBV provided no documentation authorizing these expenditures. We classified car-service costs of \$29,722 as unauthorized, including \$24,448 charged to the CEO’s Citibank credit card, and \$817 paid by other means for which receipts were not provided and business purpose was not identified.
- B. The CEO claimed actual lodging and meals for his travel. Smithsonian travel policies state that the Smithsonian follows the *Federal Travel Regulations* (FTR). Smithsonian travel policies do, however, make an exception to permit travelers to exceed FTR limits up to a maximum of 300 percent of those limits. Lodging for three of the CEO’s trips exceeded this 300-percent exception of the FTR maximum, as follows:

<b>Payment Date</b>	<b>Locality</b>	<b>Nights</b>	<b>FTR (Lodging)</b>	<b>300% FTR</b>	<b>Actual Room Rate</b>	<b>Exception Amount</b>
10/12/00	Santa Monica, CA	4	\$99	\$297	\$450	\$612
05/07/02	Los Angeles, CA	2	\$99	\$297	\$299	\$4
07/26/02	Los Angeles, CA	3	\$99	\$297	\$329	\$96

- C. The CEO was reimbursed \$40 for two parking tickets. SI travel policy provides for reimbursing parking fees, but does not authorize reimbursement for parking tickets.
- D. The Schedule of Expenditures included a number of duplicate transactions, i.e., amounts that were supported by the same documents. We did not have sufficient information to determine to what extent these amounts were mispostings or had actually been paid twice. We classified duplicate amounts totaling \$2,791 as unauthorized.