

**REVIEW OF CREDIT CARD STATEMENTS: RICHARD W. DAVIS**

SCOPE: 7/1/2010 - 11/2011  
 Prepared by: Darlene Burgess, Internal Auditor  
 Date Prepared: 1/13/2012

\*Notes intended to assist the reviewer are included at the conclusion of this document.

Statement Billing Date	Date of Transaction	Amount of Transaction	Payee	Location of Purchase (if provided)	Reason for Purchase	Justified Purchase	Questionable Purchase	No Justified Business Purpose	Meals	Hotel	Airfare	Fuel	Car Rental	Misc Travel
7/4/2010	6/27/2010	\$ 161.03	Cops Plus, Inc.	NY	Ammunition accessories for SWAT	\$ 161.03								
7/4/2010	6/30/2010	\$ 84.85	US Calvary	KY	Blackhawk SOLAG HD Gloves	\$ 84.85								
8/4/2010	7/6/2010	\$ 311.80	US Air 0372394574303	NO RECEIPT PROVIDED (LOST)	Avl to Charlotte to Columbus, OH DPT AVL 8/18/2010 AR AVL 8/18/2010		\$ 311.80			\$ 311.80				
8/4/2010	7/19/2010	\$ 110.44	Longhorn Steak House	Commerce, GA	ICE trip to GA - food for 7 officers	\$ 110.44			\$ 110.44					
8/4/2010	7/21/2010	\$ 108.57	Copquest	CA	Firearm accessory for SWAT	\$ 108.57								
8/4/2010	7/23/2010	\$ 79.30	Barking Crab	Boston, MA	Meals for 2 officers		\$ 79.30		\$ 79.30					
8/4/2010	7/23/2010	\$ 10.58	D Great American Bagel	Charlotte, NC	Meal	\$ 10.58			\$ 10.58					
8/4/2010	7/24/2010	\$ 36.14	Cask N Flagon	Boston, MA	Meal		\$ 36.14		\$ 36.14					
8/4/2010	7/25/2010	\$ 43.75	Legal Sea Foods	Boston, MA	Meal	\$ 43.75			\$ 43.75					
8/4/2010	7/27/2010	\$ 60.11	Hilton Hotels	Boston, MA	Meal for 2 officers	\$ 60.11			\$ 60.11					
8/4/2010	7/26/2010	\$ 33.50	Union Oyster House	Boston, MA	Meal	\$ 33.50			\$ 33.50					
8/4/2010	7/27/2010	\$ 21.15	Cheesecake Factory	Boston, MA	Meal		\$ 21.15		\$ 21.15					
8/4/2010	7/27/2010	\$ 10.66	Hynes Aubonpain	Boston, MA	Meal	\$ 10.66			\$ 10.66					
8/4/2010	7/27/2010	\$ 14.86	Hampshire House/Cheers Beacon Street	Boston, MA	Meal		\$ 14.86		\$ 14.86					
8/4/2010	7/28/2010	\$ 11.00	RYO Asian Fusion	E Boston, MA	Meal	\$ 11.00			\$ 11.00					
8/4/2010	7/28/2010	\$ 36.00	Charlotte Aviation	Charlotte, NC	Parking	\$ 36.00								\$ 36.00
8/4/2010	7/28/2010	\$ 7.89	Dunkin #339702	Boston, MA	Meal	\$ 7.89			\$ 7.89					
8/4/2010	7/29/2010	\$ 1,182.59	Hilton Hotels Back Bay	Boston, MA	AR 7/28/2010 DPT 7/28/2010. Inc movie charge of 9.44	\$ 1,173.15	\$ 9.44			\$ 1,182.59				
8/4/2010	7/28/2010	\$ 70.00	Ultimate Livery and Shut	MA	Shuttle to Airport 7/28/2010	\$ 70.00								\$ 70.00
9/4/2010	8/18/2010	\$ 7.54	Starbucks	Charlotte, NC	Meal	\$ 7.54			\$ 7.54					
9/4/2010	8/19/2010	\$ 13.51	Winking Lizard Tavern	Columbus, OH	Meal		\$ 13.51		\$ 13.51					
9/4/2010	8/20/2010	\$ 34.25	Avl Regional Airport			\$ 34.25				\$ 34.25				
9/4/2010	8/20/2010	\$ 9.17	Starbucks	Columbus, OH	Meal	\$ 9.17			\$ 9.17					
9/4/2010	8/20/2010	\$ 244.33	Doubletree Hotel	Columbus, OH	AR 8/18/2010; DPT 8/20/2010	\$ 244.33				\$ 244.33				
9/4/2010	8/25/2010	\$ 285.90	American Airlines 0012324464481		to Dallas TX; DPT NC 9/26/2010 AR NC 10/2/2010	\$ 285.90				\$ 285.90				
10/4/2010	9/16/2010	\$ 38.26	Pilot 00003848 Colonial HGTSVA	Colonial Heights, VA	Fuel	\$ 38.26					\$ 38.26			
10/4/2010	9/16/2010	\$ 12.02	Pilot 00003848 Colonial HGTSVA	Colonial Heights, VA	Meal	\$ 12.02			\$ 12.02					
10/4/2010	9/16/2010	\$ 8.67	Starbucks		Meal	\$ 8.67			\$ 8.67					
10/4/2010	9/17/2010	\$ 44.58	HLSBR Family Fare	Hillsborough, NC	Fuel	\$ 44.58					\$ 44.58			
10/4/2010	9/16/2010	\$ 67.53	Charbroil Grill	VA	Meals for 3 officers	\$ 67.53			\$ 67.53					
10/4/2010	9/17/2010	\$ 10.92	Panera Bread	Stafford, VA	Meal	\$ 10.92			\$ 10.92					
10/4/2010	9/17/2010	\$ 17.25	Zaxby's	Conover, NC	Meals for 2 officers	\$ 17.25			\$ 17.25					
10/4/2010	9/17/2010	\$ 12.39	McDonald's	Falmouth, VA	Meas for 2 officers	\$ 12.39			\$ 12.39					
10/4/2010	9/18/2010	\$ 114.40	Country Inn	Stafford, VA	AR 9/16/2010; for S Carter	\$ 114.40				\$ 114.40				
10/4/2010	9/18/2010	\$ 114.40	Country Inn	Stafford, VA	Hotel for R Davis	\$ 114.40				\$ 114.40				
10/4/2010	9/19/2010	\$ 50.00	US Airways 037240328267	Asheville, NC	DPT 9/19/2010;	\$ 50.00				\$ 50.00				
10/4/2010	9/20/2010	\$ 89.50	Fatheads	Pittsburg, PA	Meals for 5 officers		\$ 89.50		\$ 89.50					
10/4/2010	9/22/2010	\$ 5.99	Starbucks	Pittsburg, PA	Meal	\$ 5.99			\$ 5.99					
10/4/2010	9/23/2010	\$ 20.61	Fatheads	Pittsburg, PA	Meal		\$ 20.61		\$ 20.61					
10/4/2010	9/22/2010	\$ 9.10	Westin Pittsburg Dining	Pittsburg, PA	Panini n Pizza Meal	\$ 9.10			\$ 9.10					
10/4/2010	9/23/2010	\$ 228.50	American Airlines 0012361526998		Travel to Dallas-Ft Worth 9/26/2010 - 10/1/2010	\$ 228.50				\$ 228.50				
10/4/2010	9/23/2010	\$ 25.25	Rivertowne Northshore	Pittsburg, PA	Meal	\$ 25.25			\$ 25.25					
10/4/2010	9/24/2010	\$ 25.00	US Airways 0372403912888	Pittsburg, PA	DPT 9/24/2010; Pittsburg to Charlotte	\$ 25.00				\$ 25.00				
10/4/2010	9/26/2010	\$ 32.77	Saltgrass - Arlington	Arlington, TX	Meal	\$ 32.77			\$ 32.77					
10/4/2010	9/26/2010	\$ 25.00	American Airlines 0010272885577	Greenville-Spartanburg SC	Baggage Fee	\$ 25.00				\$ 25.00				

Statement Billing Date	Date of Transaction	Amount of Transaction	Payee	Location of Purchase (if provided)	Reason for Purchase	Justified Purchase	Questionable Purchase	No Justified Business Purpose	Meals	Hotel	Airfare	Fuel	Car Rental	Misc Travel
10/4/2010	9/27/2010	\$ 689.60	Omni Hotels William Penn	Pittsburg, PA	AR 09/19/2010	\$ 689.60				\$ 689.60				
10/4/2010	9/26/2010	\$ 7.57	KFC W150116	Irving, TX	Meal	\$ 7.57			\$ 7.57					
10/4/2010	9/27/2010	\$ 8.80	Potbelly	Arlington, TX	Meal	\$ 8.80			\$ 8.80					
10/4/2010	9/27/2010	\$ 29.00	Boston Gourmet Pizza	Arlington, TX	Meal	\$ 29.00			\$ 29.00					
10/4/2010	9/28/2010	\$ 18.44	Risky's 7 Barbeq	Fort Worth, TX	Meal	\$ 18.44			\$ 18.44					
10/4/2010	9/28/2010	\$ 5.89	Starbucks	Arlington, TX	Meal	\$ 5.89			\$ 5.89					
10/4/2010	10/1/2010	\$ 811.53	Hilton Hotels	Arlington, TX	AR 9/26/2010 DPT 10/1/2010	\$ 811.53				\$ 811.53				
10/4/2010	10/2/2010	\$ 428.42	Thrifty Car Rental	Dallas, TX	Car Rental (miles driven = 250)	\$ 428.42							\$ 428.42	
11/4/2010			NO PURCHASES ON THIS STATEMENT											
12/4/2010	11/19/2010	\$ 6.90	Burger King	Claremont, NC	Meal	\$ 6.90			\$ 6.90					
12/4/2010	11/19/2010	\$ 29.00	Shell Oil	Claremont, NC	Fuel	\$ 29.00						\$ 29.00		
12/4/2010	11/19/2010	\$ 236.86	Courtyard by Marriott	Chapel Hill, NC	AR 11/17/2010 DPT 11/19/2010	\$ 236.86				\$ 236.86				
12/4/2010	12/1/2010	\$ 12.95	Bricktown Brewery	Oklahoma City, OK	Meal		\$ 12.95		\$ 12.95					
12/4/2010	12/1/2010	\$ 10.66	Earl's Rib Place	Oklahoma City, OK	Meal	\$ 10.66			\$ 10.66					
12/4/2010	12/1/2010	\$ 4.92	Seattle's Best Coffee	Atlanta, GA	Meal	\$ 4.92			\$ 4.92					
1/4/2011	12/2/2010	\$ 20.67	Zios Italian Kitchen	Oklahoma City, OK	Meal	\$ 20.67			\$ 20.67					
2/4/2011	1/4/2011	\$ 21.21	Kangaroo Express	Conover, NC	Fuel	\$ 21.21						\$ 21.21		
2/4/2011	1/4/2011	\$ 3.79	Starbucks	Raleigh, NC	Meal	\$ 3.79			\$ 3.79					
2/4/2011	1/4/2011	\$ 5.39	Zaxby's	Conover, NC		\$ 5.39			\$ 5.39					
2/4/2011	1/11/2011	\$ 9.09	Zapatas Mexican Restaurant	NC	Meal / GHSP	\$ 9.09			\$ 9.09					
2/4/2011	1/12/2011	\$ 6.59	Panera Bread	Charlotte, NC	Meal / GHSP	\$ 6.59			\$ 6.59					
2/4/2011	1/20/2011	\$ 81.09	Botach Tactical	CA	Camelback FR Magnum Force Gloves	\$ 81.09								
2/4/2011	2/1/2011	\$ 26.52	Outback	Hickory, NC		\$ 26.52			\$ 26.52					
2/4/2011	2/2/2011	\$ 87.78	Holiday Inn / Crowne Plaza	Hickory, NC	R Davis: AR 2/1/11 DPT 2/2/11	\$ 87.78				\$ 87.78				
2/4/2011	2/2/2011	\$ 12.24	Cracker Barrel	Hickory, NC		\$ 12.24			\$ 12.24					
3/4/2011	2/9/2011	\$ 850.00	FBI National Academy Assoc	VA	Training for B. McKay: FBINAA Conf 2011 (425.00); Training for R Davis: FBINAA Conf 2011 (425)	\$ 850.00								\$ 850.00
3/4/2011	2/11/2011	\$ 25.94	Day Deal Inc	CA	Bodyglove carrying case	\$ 25.94								
3/4/2011	2/11/2011	\$ 180.40	Delta Air 0062343302189		DPT AVL 7/23/11 AR LAX 7/23/11; R Davis (1 way ticket)		\$ 180.40			\$ 180.40				
3/4/2011	2/11/2011	\$ 380.80	Delta Air 0062343213162		B McKay: DPT AVL 7/23/11 AR LAX 7/23/2011; DPT LAX 7/27/2011 AR AVL 7/27/2011	\$ 380.80				\$ 380.80				
3/4/2011	2/11/2011	\$ 380.80	Delta Air 0062343213161		V Gilbert: DPT AVL 7/23/11 AR LAX 7/23/2011; DPT LAX 7/27/2011 AR AVL 7/27/2011	\$ 380.80				\$ 380.80				
3/4/2011	2/22/2011	\$ 420.80	Delta Air 006234472534		HIDTA; R Davis: DPT AVL 5/10/11; DPT LAS VEGAS 5/13/11 AR AVL 5/13/11.	\$ 420.80	\$ 420.80			\$ 420.80				
4/4/2011	3/15/2011	\$ 4.76	Photo Reprint Services	MI	Times News photo prints	\$ 4.76								
4/4/2011	3/18/2011	\$ 12.82	Starbucks	Greensboro, NC	Meal	\$ 12.82			\$ 12.82					
4/4/2011	3/18/2011	\$ 5.18	Starbucks	Hickory, NC	Meal	\$ 5.18			\$ 5.18					
4/4/2011	3/19/2011	\$ 119.58	Mariott	Greensboro, NC	AR 3/17/2011 DPT 3/18/2011; for Ben McKay; inc breakfast of 14.93	\$ 119.58			\$ 14.93	\$ 104.65				
4/4/2011	3/19/2011	\$ 104.65	Mariott	Greensboro, NC	AR 3/17/2011 DPT 3/18/2011; for Rick Davis	\$ 104.65				\$ 104.65				
4/4/2011	3/19/2011	\$ 104.65	Mariott	Greensboro, NC	AR 3/17/2011 DPT 3/18/2011; for Vanesa Gilbert	\$ 104.65				\$ 104.65				
4/4/2011	3/25/2011	\$ 600.96	Holiday Inn	Fayetteville, NC	AR 3/25/2011 DPT 3/27/2011; R Davis	\$ 600.96				\$ 600.96				
4/4/2011	3/26/2011	\$ 15.98	Lone Star	Fayetteville, NC	Meal	\$ 15.98			\$ 15.98					
4/4/2011	3/25/2011	\$ 19.20	Red Robin Gourmet Burgers	Fayetteville, NC	Meal	\$ 19.20			\$ 19.20					
4/4/2011	3/26/2011	\$ 6.43	Starbucks	Fayetteville, NC	Meal	\$ 6.43			\$ 6.43					
4/4/2011	3/27/2011	\$ 3.70	Burger King	Fayetteville, NC	Meal	\$ 3.39			\$ 3.39					
4/4/2011	3/25/2011	\$ 11.86	Zaxbys		Meal	\$ 11.86			\$ 11.86					
5/4/2011	4/19/2011	\$ 6.20	Cook Out	Statesville, NC	Meal	\$ 6.20			\$ 6.20					
5/4/2011	4/19/2011	\$ 21.24	Alivia's Durham Bistro	Durham, NC	Meal	\$ 21.24			\$ 21.24					
5/4/2011	4/20/2011	\$ 10.67	Zaxby's	Hickory, NC	Meal	\$ 10.67			\$ 10.67					

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5/4/2011	4/20/2011	\$ 3.99	Starbucks	Durham, NC	Meal	\$ 3.99			\$ 3.99					
5/4/2011	4/21/2011	\$ 74.96	Holiday Inn Express	Durham, NC	R Davis: AR 4/19/11 DPT 4/20/11	\$ 74.96				\$ 74.96				
6/4/2011	5/10/2011	\$ 8.50	Delta Onboard	Atlanta, GA	Onboard purchase		\$ 8.50							\$ 8.50
6/4/2011	5/10/2011	\$ 20.51	LBS Burger Joint	Las Vegas, NV	Meal	\$ 20.51			\$ 20.51					
6/4/2011	5/11/2011	\$ 7.08	Starbucks	Las Vegas, NV	Meal	\$ 7.08			\$ 7.08					
6/4/2011	5/12/2011	\$ 26.96	Yard House Summerlin	Las Vegas, NV	Meal	\$ 26.96			\$ 26.96					
6/4/2011	5/12/2011	\$ 6.76	Panda Express	Las Vegas, NV	Meal	\$ 6.76			\$ 6.76					
6/4/2011	5/12/2011	\$ 3.29	Chevron	Las Vegas, NV	Fuel	\$ 3.29						\$ 3.29		
6/4/2011	5/12/2011	\$ 312.48	Red Rock Casino Resort	Las Vegas, NV	AR 5/10/11 DPT 5/13/11	\$ 312.48				\$ 312.48				
6/4/2011	5/12/2011	\$ 4.22	Starbucks	Las Vegas, NV	Meal	\$ 4.22			\$ 4.22					
6/4/2011	5/12/2011	\$ 11.02	Capriottis Sandwich Shop	Las Vegas, NV	Meal	\$ 11.02			\$ 11.02					
6/4/2011	5/13/2011	\$ 9.39	Burger King Cinn DF1	Atlanta, GA	Meal	\$ 9.39			\$ 9.39					
6/4/2011	5/14/2011	\$ 413.99	Thrifty Car Rental	Las Vegas, NV	Car Rental (miles driven = 49)	\$ 413.99							\$ 413.99	
6/4/2011	5/23/2011	\$ 49.48	Quaker Steak	Concord, NC	Governors Safety Highway Event / 5 officers	\$ 49.48			\$ 49.48					
6/4/2011	5/25/2011	\$ 6.15	Starbucks	Clemmons, NC	Meal (LOST RECEIPT)	\$ 6.15			\$ 6.15					
6/4/2011	5/25/2011	\$ 8.29	Steak N Shakes	Burlington, NC	Meal (LOST RECEIPT)	\$ 8.29			\$ 8.29					
7/4/2011	6/14/2011	\$ 297.00	AED Superstore	WI	Wall cabinet, wall sign, CPR barrier keychain	\$ 297.00								
7/4/2011	6/14/2011	\$ 52.50	Marathon Oil	Winston Salem, NC	Fuel	\$ 52.50						\$ 52.50		
7/4/2011	6/14/2011	\$ 33.00	TGI Fridays	Winston Salem, NC	Meal	\$ 33.00			\$ 33.00					
7/4/2011	6/18/2011	\$ 427.00	AED Superstore	WI	Wall cabinet, wall sign, CPR barrier keychain	\$ 427.00								
7/4/2011	6/22/2011	\$ 397.60	Smartsign	NY	Outdoor signs at LEC	\$ 397.60								
7/4/2011	6/24/2011	\$ 349.89	Target	Arden, NC	basket, media baskets, wall clocks for LEC	\$ 349.89								
7/4/2011	6/24/2011	\$ 210.11	Antique Tobacco Barn	Asheville, NC	Oak side by side for LEC	\$ 210.11								
7/4/2011	6/25/2011	\$ 480.00	Pulp Paper Products	CT	bulletin boards	\$ 480.00								
7/4/2011	6/28/2011	\$ 499.70	Wal-Mart		photos on canvas for LEC	\$ 499.70								
7/4/2011	6/29/2011	\$ 494.22	Wal-Mart		photos on canvas for LEC	\$ 494.22								
8/4/2011	7/23/2011	\$ 21.72	Houlihans Takeout / Hartsfield Intl AP	Atlanta, GA	Meal	\$ 21.72			\$ 21.72					
8/4/2011	7/25/2011	\$ 6.14	Starbucks Renaissance Hotels	Long Beach, CA	Meal	\$ 6.14			\$ 6.14					
8/4/2011	7/26/2011	\$ 11.49	Starbucks Renaissance Hotels	Long Beach, CA	Meal	\$ 11.49			\$ 11.49					
8/4/2011	7/28/2011	\$ 1,051.70	Renaissance Hotels	Long Beach, CA	R Davis: AR 7/23/11 DPT 7/27/11 (inc WIFI and parking)	\$ 1,051.70				\$ 1,051.70				
8/4/2011	7/28/2011	\$ 983.38	Renaissance Hotels	Long Beach, CA	Ben McKay: AR 7/23/11 DPT 7/27/11	\$ 983.38				\$ 983.38				
8/4/2011	8/2/2011	\$ 905.80	Thrifty Car Rental	Los Angeles, CA	Rented at LAX 7/23/11-8/1/11. Miles driven = 1,935. Rented for 1 week (313.92) and 2 extra days (100.78).		\$ 905.80					\$ 905.80		
9/4/2011	8/4/2011	\$ 232.54	Avis Rent a Car	Albany Intl AP, NY	Rental (total miles driven = 126)	\$ 232.54							\$ 232.54	
9/4/2011	8/4/2011	\$ 23.98	Exxon Mobil	Rensselaer, NY	Fuel	\$ 23.98						\$ 23.98		
9/4/2011	8/4/2011	\$ 29.45	Online Café	Detroit, MI	Meal	\$ 29.45			\$ 29.45					
9/4/2011	8/9/2011	\$ 95.00	The Grafix Shoppe	MN	Lettering for Bearcat	\$ 95.00								
9/4/2011	8/11/2011	\$ 42.86	Chilis	Statesville, NC	Meals for 4 officers	\$ 42.86			\$ 42.86					
9/4/2011	8/17/2011	\$ 19.45	Avis Rent a Car	NY	Toll fees	\$ 19.45								\$ 19.45
9/4/2011	8/18/2011	\$ 207.70	GOOGLE My Parking Sign	CA	Signs for LEC	\$ 207.70								
10/4/2011	9/3/2011	\$ 427.00	AED Superstore	WI	Wall cabinet, wall sign, CPR barrier keychain	\$ 427.00								
10/4/2011	9/15/2011	\$ 21.02	Jimmy the Greek Family Restaurant	VA	Meal	\$ 21.02			\$ 21.02					
10/4/2011	9/15/2011	\$ 4.83	McDonald's	Hillsborough, NC	Meal	\$ 4.83			\$ 4.83					
10/4/2011	9/16/2011	\$ 36.65	Hess	Alexandria, VA	Fuel	\$ 36.65						\$ 36.65		
10/4/2011	9/17/2011	\$ 106.70	Hampton Inn	Stafford, VA	R Davis: AR 9/15/11 DPT 9/16/11	\$ 106.70				\$ 106.70				
10/4/2011	9/17/2011	\$ 17.00	Parking City	Richmond, VA	Parking	\$ 17.00								\$ 17.00
10/4/2011	9/17/2011	\$ 9.05	Mariott	Richmond, VA	Meal (LOST RECEIPT)	\$ 9.05			\$ 9.05					
10/4/2011	9/16/2011	\$ 22.38	Penny Lane Pub	Richmond, VA	Meal		\$ 22.38		\$ 22.38					
10/4/2011	9/17/2011	\$ 16.68	Galaxy Diner	Richmond, VA	Meal	\$ 16.68			\$ 16.68					
10/4/2011	9/18/2011	\$ 10.71	Starbucks Mariott	Richmond, VA	Meal	\$ 10.71			\$ 10.71					
10/4/2011	9/19/2011	\$ 9.60	Starbucks Mariott	Richmond, VA	Meal	\$ 9.60			\$ 9.60					

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10/4/2011	9/20/2011	\$ 21.92	Millers Sports Bar Mariott	Richmond, VA	Meal		\$ 21.92		\$ 21.92					
10/4/2011	9/21/2011	\$ 59.00	Parking City	Richmond, VA	Parking	\$ 17.00								\$ 17.00
10/4/2011	9/21/2011	\$ 16.91	Steak N Shakes	Richmond, VA	Meal - 2 officers	\$ 16.91			\$ 16.91					
10/4/2011	9/21/2011	\$ 5.99	Starbucks Mariott	Richmond, VA	Meal	\$ 5.99			\$ 5.99					
10/4/2011	9/28/2011	\$ 31.85	Photo Reprint Services	MI	Photo prints from Times News	\$ 31.85								
10/4/2011	9/29/2011	\$ 6.75	Starbucks	Hickory, NC	Meal	\$ 6.75			\$ 6.75					
10/4/2011	9/30/2011	\$ 6.25	Starbucks	Raleigh, NC	Meal	\$ 6.25			\$ 6.25					
10/4/2011	9/30/2011	\$ 10.93	Quaker Steak	Concord, NC	Meal	\$ 10.93			\$ 10.93					
10/4/2011	10/1/2011	\$ 109.37	Embassy Suites	Greensboro, NC	R Davis: AR 9/29/11 DPT 9/30/11	\$ 109.37				\$ 109.37				
11/4/2011	10/5/2011	\$ 282.78	Amazon.com		12 Wall clocks with temperature	\$ 282.78								
11/4/2011	10/6/2011	\$ 189.53	Lowe's	Hendersonville, NC	Building Materials	\$ 189.53								
11/4/2011	10/6/2011	\$ 102.25	Lowe's	Hendersonville, NC	Building Materials	\$ 102.25								
11/4/2011	10/6/2011	\$ 41.00	Main Street Café	Hendersonville, NC	Meal	\$ 41.00			\$ 41.00					
11/4/2011	10/7/2011	\$ 130.02	Lowe's	Hendersonville, NC	Illegible - purchase by Tim Griffin	\$ 130.02								
11/4/2011	10/4/2011	\$ 417.10	Smartsign	NY	Signs for LEC	\$ 417.10								
11/4/2011	10/10/2011	\$ 352.23	Amazon.com		15 Wall clocks with temperature	\$ 352.23								
11/4/2011	10/12/2011	\$ 183.80	Patch Plaques	FL	Patch plaques	\$ 183.80								
11/4/2011	10/13/2011	\$ 8.50	Big Rock Tavern	Lexington, NC	Meal FBI NA Conference		\$ 8.50		\$ 8.50					
11/4/2011	10/15/2011	\$ 21.32	Wal-Mart	Hendersonville, NC	Tape for LEC	\$ 21.32								
11/4/2011	10/21/2011	\$ 292.37	Wal-Mart		Console tables for LEC	\$ 292.37								
11/4/2011	10/24/2011	\$ 16.25	Paypal *Raye Zworld		Display stand easel	\$ 16.25								
11/4/2011	10/24/2011	\$ 30.62	Wholesale Craft Outlet	NJ	Display stand easel	\$ 30.62								
11/4/2011	10/25/2011	\$ 94.98	Wal-Mart		Console tables for LEC	\$ 94.98								
11/4/2011	10/27/2011	\$ 114.08	Seton Name Plate Company	CT	Briteside refl panel	\$ 114.08								
11/4/2011	10/27/2011	\$ 19.97	Google iPhone4Parts		iPhone Holster case	\$ 19.97								
11/4/2011	11/2/2011	\$ 111.40	World of Clothing	Hendersonville, NC	Lab / Uniforms	\$ 111.40								
12/4/2011	11/3/2011	\$ 35.84	Display Stands 4 You.com	FL	Wide book stand	\$ 35.84								
12/4/2011	11/6/2011	\$ 31.80	Surfs Bar & Grille	Wilmington, NC	Meals for 2 officers		\$ 31.80		\$ 31.80					
12/4/2011	11/8/2011	\$ 21.11	AED Superstore	WI	AED Wall Sign	\$ 21.11								
12/4/2011	11/7/2011	\$ 40.19	Indochine Restaurant LLC	Wilmington, NC	Meals for 3 officers	\$ 40.19			\$ 40.19					
12/4/2011	11/8/2011	\$ 44.33	I-Hop	Wilmington, NC	Meals for 3 officers	\$ 44.33			\$ 44.33					
12/4/2011	11/10/2011	\$ 114.07	Seton Name Plate Company	CT	Briteside refl panel	\$ 114.07								
12/4/2011	11/15/2011	\$ 445.22	Lowe's	Hendersonville, NC	Building Materials: Wall for Impound Bldg	\$ 445.22								
12/4/2011	11/16/2011	\$ 316.03	Lowe's	Hendersonville, NC	Building Materials: Wall for Impound Bldg	\$ 316.03								
1/4/2012			NO CHARGES THIS MONTH											
<b>TOTALS</b>						<b>\$ 20,218.45</b>	<b>\$ 2,209.36</b>	<b>\$ -</b>	<b>\$ 1,726.32</b>	<b>\$ 7,034.99</b>	<b>\$ 2,323.25</b>	<b>\$ 1,155.27</b>	<b>\$ 1,074.95</b>	<b>\$ 1,017.95</b>

<b>NOTES:</b>	Entries included in the "Justified Purchase" column include meals and other incidental purchases associated with travel expenditures which appear to be for a law enforcement related purpose. The term "Justified" is intended to categorize purchases that appear to be for a law enforcement related purpose. No judgment pertaining to whether the purchase may be considered "wasteful" as opposed to "Justified" has been assessed.
	Many receipts relating to expenses categorized as "meals" include the credit card authorization in lieu of the actual receipt from the payee/vendor; therefore, it is not possible to identify the exact items purchased. For this reason, some of these expenses (chosen using judgment) are categorized as <b>Questionable</b> .
	Some travel expenses are not justified by an associated travel expense statement or other documentation to support the expenditure. For this reason, such expenses are categorized as <b>Questionable</b> .
	You will note that travel expenses have been categorized according to their purpose (meals, hotel, car rental, air fare, etc.). These expenses do not relate to the total credit card purchases during the scope of this review (\$22,007.01). Some purchases included in the total do not relate to travel, thus the reason for the difference..

# MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

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*"A Professional Association of Certified Public Accountants and Management Consultants"*

## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON PROCEDURES**

Steve Wyatt, County Manager  
Henderson County Board of Commissioners  
Henderson County, North Carolina

We have performed the procedures listed below, which were agreed to by the parties listed above, solely to assist management of Henderson County with detail expenditure testing of Henderson County Sherriff's Department controlled bank accounts from June 2010 through November 2011. Henderson County's management is responsible for the entity's accounting records. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which have been requested or for any other purpose.

Our procedures and findings were as follows:

For each of the six accounts that the Henderson County Sherriff's Department controlled, we will perform the following procedures:

**Procedure:** Select all checks written directly to the Sherriff Rick Davis, if any, and trace to supporting documentation to ensure these were proper public safety expenditures.

**Finding:** Per review of detail check registers and bank statements we noted no checks written directly to Sherriff Rick Davis.

**Procedure:** Scan the bank statements and detail check register from June 2010 - November 2011 for any unusual items and trace to supporting documentation, if deemed necessary. Also scan the check register for any unusual gaps in check number sequence.

**Finding:** Scanned bank statements and detailed check registers and noted no unusual items. Per review of detail we noted no unusual gaps in check number sequence.

**Procedure:** Select at least 10% of all transactions, up to a maximum of 50 items that were disbursed from each of the accounts and trace to supporting documentation to ensure disbursements were for public safety purposes. Compare expenses per the check register to expense amounts per the bank statements to ensure the completeness of the check register.

**Finding:** Selected a total of 118 transactions from the 6 accounts that were controlled by the Sherriff's office and traced to supporting documentation. Noted no unusual items or expenditures that did not appear to be for public safety purposes. Compared these checks/expenses to bank statements to ensure completeness of the check register used for testing.

**Procedure:** Select four (4) Sheriff's Department employees and inquire of the following:

1. Have you noticed any unusual or suspicious activities associated with the handling of County funds?
2. Have you been asked to do anything that could be considered fraudulent or misleading?
3. Do you know of any specific internal controls that have been intentionally disregarded concerning the safeguarding of County assets?
4. Is there any other area of concern that you feel that management of Henderson County should be aware of concerning the safe guarding of County assets?

**Finding:** Interviewed four (4) Sherriff Department employees and inquired about the above mentioned questions. Noted no unusual or negative responses.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the financial statement elements discussed herein. Accordingly we do not express such an opinion. 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 use of the specified users listed above and is not intended to be, and should not be, used by anyone other than the specified parties.

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
January 13, 2012