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A Report to the  
Citizens of Salt Lake County  
The County Mayor and the  
County Council

An Audit of  
Salt Lake County's  
Employee Travel  
Expenses



OFFICE OF THE  
SALT LAKE COUNTY  
AUDITOR

SCOTT TINGLEY  
COUNTY AUDITOR

August 2017  
Report Number 2017-02

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# An Audit of Salt Lake County's Employee Travel Expenses

August 2017  
Report Number 2017-02

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OFFICE OF THE SALT LAKE COUNTY AUDITOR  
AUDIT SERVICES DIVISION

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## OUR MISSION

To foster informed decision making, strengthen the internal control environment, and improve operational efficiency and effectiveness for Salt Lake County, through independent and objective audits, analysis, communication, and training.

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## Executive Summary

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### Background and Purpose

Salt Lake County (“County”) pays per diem allowances and other travel-related expenses for County employees traveling on County business. Common reasons for County employee travel include conferences, seminars, training, and other approved activities that would benefit the County. In 2016, the County spent a total of \$1.5 million on employee travel-related expenses. In addition to event registrations, these expenses also included airfare, lodging, the use of rental cars, mileage reimbursements, and per-diem expenses for meals not provided by event registrations.

Travel expenses have a higher inherent risk for fraud and abuse compared to other types of business expenses. The County has specific policies and procedures that apply to County employees, elected officials, and their appointees, to pay for travel-related expenses incurred for the clear purpose of conducting County business. The purpose of our audit was to review a sample of employee travel expense transactions throughout the County and determine if those transactions were properly reviewed and authorized, and if the travel expenses seemed reasonable and were for the clear purpose of conducting County business.

### What We Found

**Overall, we found that the employee travel expenses in our sample were properly reviewed, authorized, and complied with Countywide employee travel policies and procedures. (p. 7)**

We examined 333 individual employee travel-related expenses. Overall, we found that the travel expenses we reviewed in our sample were authorized by an appropriate individual, were for a legitimate County business purpose, and that supporting documentation was well-maintained. We also reviewed a sample of mileage reimbursements paid to County employees for travel in their personal vehicles. We found that mileage reimbursements were calculated based on a pre-determined route rather than employee mileage logs, which decreased the likelihood of fraud or abuse.

**We found that the Office of Regional Development paid \$2,330 of travel-related expenses for an individual that was not an employee of Salt Lake County to attend two out-of-state conferences. (p. 10)**

In our sample of County employee travel expense transactions, we discovered that the Office of Regional Development (“ORD”) paid \$2,330 of travel expenses for an individual who was not employed by the County to attend two Global Cities Initiative conferences in Columbus, Ohio. Although the individual was attending the conferences with County employees, we found that this violated the intent and purpose of Countywide policy and was an improper use of taxpayer funds for the benefit of a private citizen or business.

## **What We Recommend**

### **To ensure the County does not pay travel expenses for non-County personnel:**

We recommend that Travel Coordinators in every County agency verify that all individuals requesting travel allowances are currently employed by the County before authorizing and issuing payments.

We recommend that the Office of Regional Development seek reimbursement for all travel-related expenses paid to the individual who was not an employee of the County to attend the conferences.

Please refer to the main sections in the report for more details about these findings and recommendations.

## **Summary of Agency Response**

We received a response to the audit from the Office of Regional Development regarding the recommendations specific to that agency. An action plan was created that outlined the actions that the Office of Regional Development will take to remediate the issues, the person or persons responsible for implementing the action plan, and a timeframe for completion. Detailed agency responses can be found at the end of this report.



## Introduction

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### Background

Each agency within Salt Lake County may budget funds to use to cover the costs of employee travel-related expenses incurred while traveling on County business, and per diem allowances associated with travel. These expenses may be paid directly by the agency on behalf of the employee, or pre-paid to the employee in the form of a travel allowance check. Most employee travel expenses are paid to send County employees to training events or professional conferences. Events that County employees travel to are expected to benefit the employee attending and therefore create additional value for the County and its citizens. Standard types of employee travel-related expenses that are paid by the County include:

- Event Registration Fees
- Airfare
- Automobile Mileage
- Meals
- Hotels and Lodging

Travel expenses carry more inherent risk for fraud and abuse than other types of business expenses. For example, while traveling, employees could have opportunities to misappropriate funds for personal expenses, seek reimbursement for travel expenses that never occurred, or have travel paid for that is personal in nature instead of for a legitimate County business purpose. Internal controls for reviewing and approving travel expenses should be implemented, and policies and procedures should be in place to help prevent fraud or abuse of County funds that are used to cover the costs of employee travel.

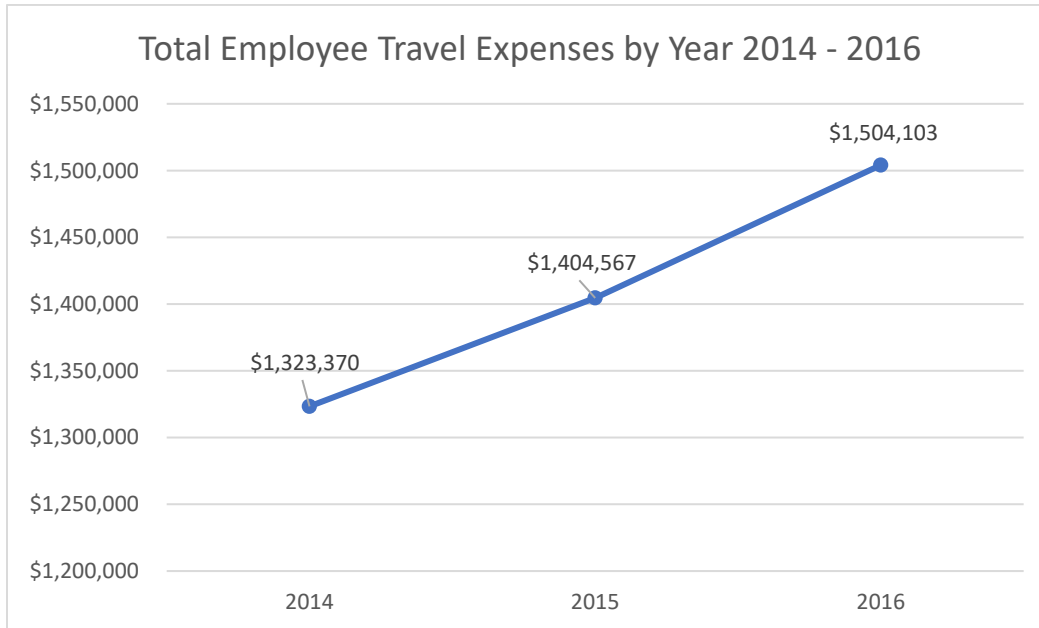
Countywide Policy 1019, *“Travel – Authorization and Payment of Travel Related Expenses,”* establishes uniform policies and procedures regarding per diem allowances and payment for travel-related expenses for County personnel traveling on County business. The policy applies to all County employees, elected officials, and their appointees, to pay a per diem allowance and other travel-related expenses incurred for the clear purpose of conducting County business.

County agencies designate a travel coordinator to oversee the process of preparing travel request forms, ensuring that travel expense records are complete and accurate, and obtaining approval from agency management for travel-related expenses for personnel. County employees request a travel allowance from the travel coordinator, who then verifies the trip is for a valid County business purpose, requisitions air travel when necessary, reviews mileage routes when employees use their own vehicle for travel, verify meal per-diem rates for the destination cities, and compiles all supporting documentation necessary for management’s review. The travel coordinator is required to present the *Request for Travel Allowance* form and associated documentation to the agency’s division director for final approval.

## Trends in County Employee Travel-Related Expenses

The total amount spent on employee travel-related expenses for the County has increased over the past three years. From 2014 through 2016, total County employee travel expenses have increased 6.6%. In 2016, the County spent \$1,504,103 on employee travel. Figure 1, below, illustrates this upward trend over the last three years.

**FIGURE 1 – Total Employee Travel Expenses by Year 2014 – 2016.** Annual County employee travel-related expenses have increased 6.6 % from 2014 to 2016.

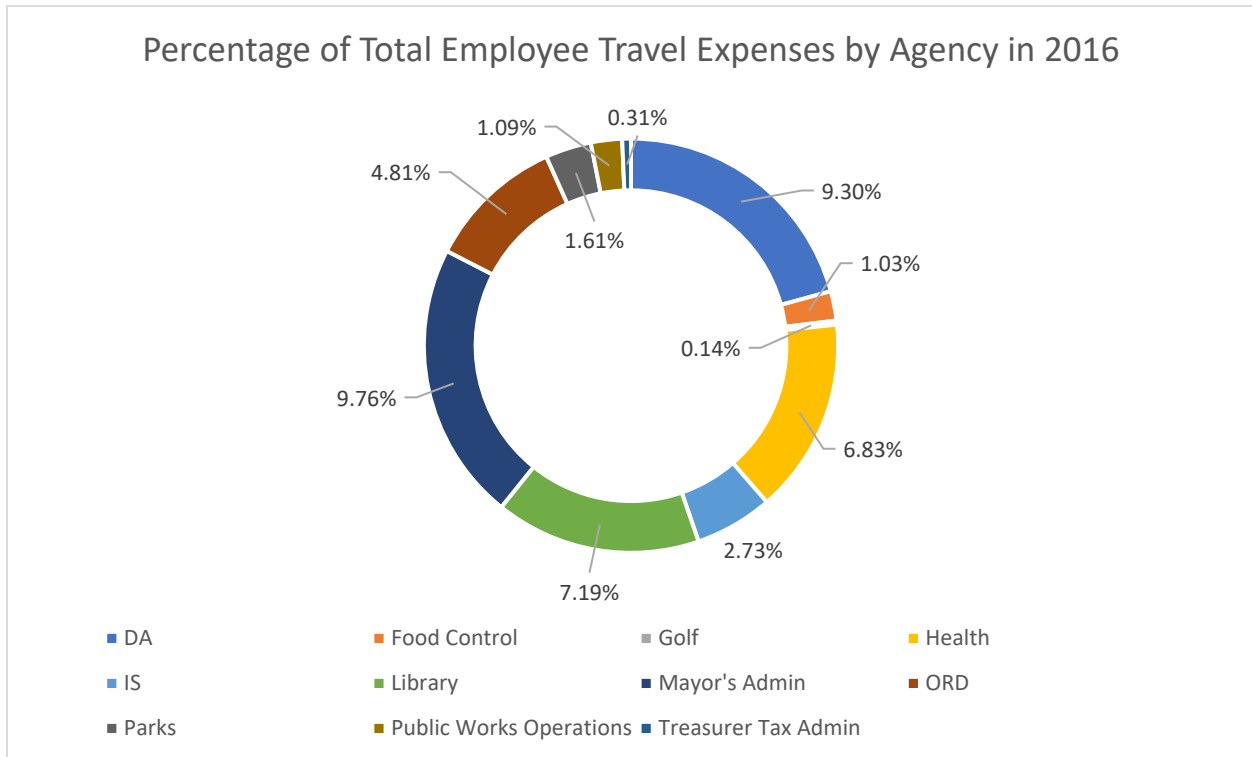


Our audit consisted of examining a statistical sample of employee travel expenses from 11 different County agencies. We selected these County agencies to review based upon their size, complexity, and amount of travel-related expenses paid throughout 2016. The County agencies selected for our review were:

- Salt Lake County District Attorney's Office
- Flood Control and Engineering Division
- Parks and Recreation Division – Golf Course Administration
- Salt Lake County Health Department
- Information Services Division
- Salt Lake County Library Services
- Salt Lake County Mayor's Administration
- Office of Regional Development
- Parks and Recreation Division – Parks Administration
- Public Works Operations
- Salt Lake County Treasurer's Office

The total employee travel expenses from these 11 agencies amounted to \$673,576, or approximately 45% of all County employee travel expenses paid during 2016. Figure 2, below, shows the percentage breakdown of these expenses by each County agency.

**FIGURE 2 – Percentage of Total Employee Travel Expenses by Agency in 2016.** The County agencies selected for review spent approximately 45% of total County employee travel expenses in 2016.



## Audit Objectives

Our preliminary audit objectives were as follows:

### Objective 1 – Employee Travel Expense Review and Authorization

In the sample of selected employee travel expenses, determine if those expenses were properly reviewed and authorized prior to travel. Determine if employee travel expenses paid followed all applicable Countywide policies, procedures, and standards.

### Objective 2 – Allowable and Legitimate County Business Purposes

Determine if Countywide policies and procedures over employee travel were adequate and functioning as intended to help minimize the risk of fraud or abuse of County funds. Determine if employee travel expenses were for allowable and legitimate County business purposes as defined by Countywide policy.

## **Audit Scope and Methodology**

The scope of our audit included an analytical review of employee travel expenses from 2014 through 2016 and an examination of supporting documentation for travel expenses paid. We examined a statistically random sample of travel expense documentation from 11 different County agencies. Data for this sample was extracted from the County's financial system and compared to County agency records and original supporting documentation, such as invoices, hotel, and airfare receipts.

We compared mileage per-diem disbursements to employees to reasonable driving routes that were pre-determined using Google Maps. We evaluated the GSA meal per-diem rates used to calculate employee allowances, and amounts paid for airfare and baggage fees. We compared purchasing card expenditures to travel allowances paid to employees, to be sure that employees were not compensated for the same services twice. And, we verified that the number of days that County employees reported for travel and matched the number of days reported to approved travel itineraries when available.

## Audit Results

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### Objective 1 – Employee Travel Expense Review and Authorization

**In the sample of selected employee travel expenses, determine if they were properly reviewed and authorized. Determine if employee travel expenses paid followed all applicable Countywide policies, procedures, and standards.**

We examined a statistical random sample of 333 travel expenses totaling \$116,592 across 11 County agencies. Countywide Policy 1019, requires that all employee travel-related expenses be for a clear County business purpose, be supported by appropriate documentation such as event itineraries, purchase receipts, and pre-determined mileage routes, and authorized by the agency's division director. We examined *Request for Travel Allowance* forms for each of these transactions to determine if:

- Travel expenses were spent for a legitimate County purpose.
- Amounts paid to employees were for travel costs rather than personal expenses.
- Original supporting documentation substantiated travel-related expenses paid.
- Any travel expenses paid using an agency's purchasing card were not included in any travel allowances paid directly to employees (duplicate payments).

We found that almost all employee travel expenses within our sample followed Countywide policy. We also found that generally, travel coordinators maintained original supporting documentation that showed travel had been appropriately reviewed and authorized by management.

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**FINDING 1 – Overall, we found that the employee travel expenses in our sample were properly reviewed, authorized, and complied with Countywide employee travel policies and procedures.**

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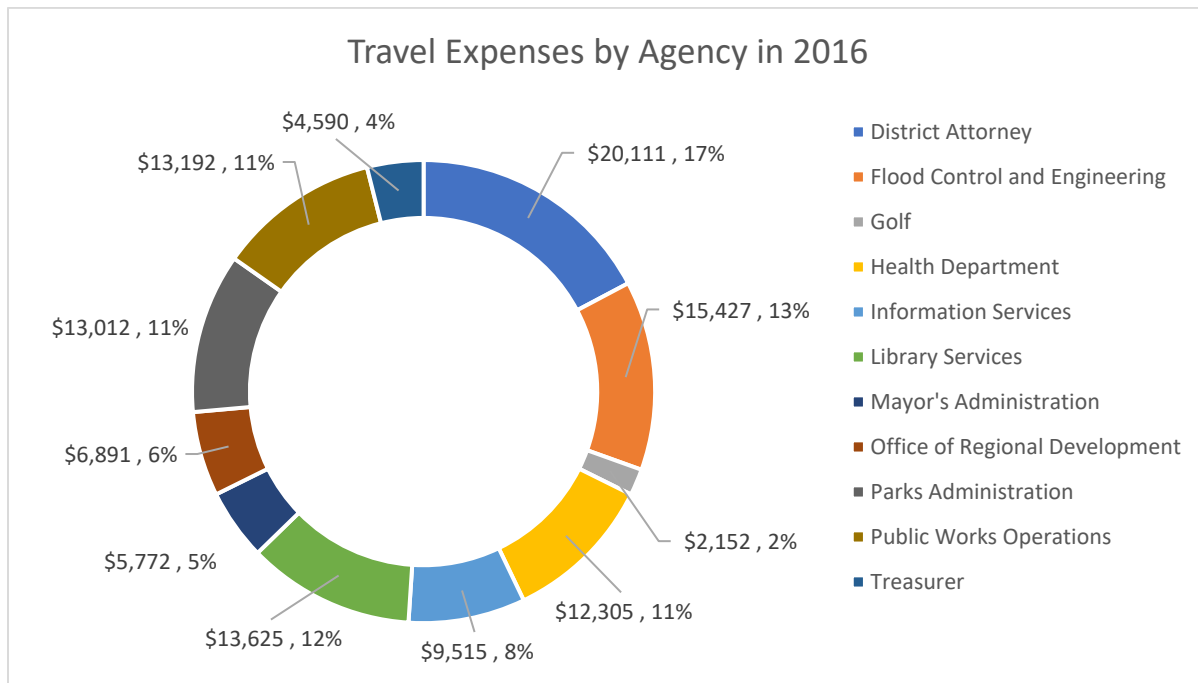
County employees that are planning to travel on County business, must submit travel request forms to the designated travel coordinator at their agency. The travel coordinator then beings compiling the relevant information needed to submit a *Request for Travel Allowance Form* for authorization. They review the travel requests to determine meal and mileage per-diems, gather airfare costs, and submit the information on a *Request for Travel Allowance Form* to the agency's division director for authorization and approval.

Once the division director approves the travel, the travel coordinator purchases airfare, conference registrations, and lodging on behalf of the traveler, typically using an agency's purchasing card. Travel allowance amounts typically paid for mileage reimbursement rates, meal per-diems, and baggage fees are paid directly to the traveler by check from Accounts Payable ("A/P").

We examined a sample of 333 travel-related expense transactions to determine if they complied with Countywide Policy, were properly reviewed and authorized, and were consistent with County business purposes. The expenses in our sample were taken from 11 different agencies within the County and totaled \$116,592. Figure 4, on the next page, illustrates the breakdown of County employee travel-related expense totals within our sample from the agencies we reviewed. Overall, the documentation we examined and the tests we performed led to the conclusion that the travel expenses

in our sample complied with Countywide Policy, were properly reviewed and authorized, and were for a legitimate County business purpose.

**Figure 4 – Travel Expenses by Agency in 2016.** We examined supporting documentation for 333 County employee travel expense transactions in 11 different County agencies in 2016. The total dollar amount of the 333 travel expense transactions totaled \$116,592.



Countywide Policy 1019, “Authorization and Payment of Travel Related Expenses”, Section 1.0, states:

*“Travel must have a clear County government purpose. The U.S. General Services Administration (G.S.A.) per diem rates will serve as the basis by which Salt Lake County will pay for expenses related to travel.”*

Section 2.1, states:

*“If airline travel is required, the Agency Travel Coordinator shall complete an Airline Ticket Arrangement form and a Request for Travel Allowance form, which must be approved and signed by the traveler’s Division Director and Elected Official/Department Director before submitting the request to the State Travel Office...”*

Section 2.6, states:

*“County records discussed in this policy will be managed in compliance with the Government Records Access and Management Act, §63G-2-101 et seq. Utah Code Annotated, and in compliance with County Ordinance §2.82, Records Management. Therefore, Requests for Travel Allowance, payment card reconciliations, and all other travel-related records shall be retained according to the accounting retention schedule.”*

For each travel expense transaction within our sample, we examined the original supporting documentation maintained by each agency's travel coordinator. Our audit tests included:

- Reviewing travel itineraries (when available) and related documentation to determine if trips were made for a valid County purpose, and that the dates of travel closely matched the dates of the event.
- Ensuring that the original supporting documentation was maintained and accurately reflected what was listed on the Request for Travel Allowance forms.
- Comparing the GSA meal per-diem listed on the Request for Travel Allowance forms to official GSA per-diem rates for the destination city.
- Examining the signatures of management on Request for Travel Allowance forms to determine if travel was properly authorized.

We found that all travel expenses in our sample were properly reviewed and authorized, and that supporting documentation for the travel allowances was complete and accurate. We noted a small number of instances where employees were paid twice for travel; for example, once using an agency's purchasing card to purchase airfare, and then again with the employee's travel allowance.

However, in each instance of duplicate payment that we discovered, the travel coordinator had identified the error, and corrected the discrepancy in a timely manner. We compared cancelled checks from employees to the County's financial system to verify that employees had reimbursed the County for any amounts paid twice, and that those amounts were correctly recorded.

In our sample, we did not find any instances of employees being paid for personal travel outside of the approved travel time as noted in travel itineraries, and for travel destinations other than those documented in approved travel allowance requests. We noted that if an employee did choose to stay beyond the approved travel time for personal reasons, we found that the travel coordinator noted it and ensured that no additional amounts were paid to the employee above and beyond what was allowed for the legitimate County business purpose for the travel. Overall, we found that county managers and travel coordinators did their best to ensure that travel allowances complied with Countywide Policy, decreasing the risk of loss to the County due to fraud, waste, or abuse of employee travel-related expenses.

## **Objective 2 – Allowable and Legitimate County Purposes**

**Determine if Countywide policies and procedures over employee travel were adequate and functioning as intended to help minimize the risk of fraud, waste, or abuse of County funds. Determine if employee travel expenses were for allowable and legitimate County business purposes as defined by Countywide policy.**

According to County policy, County employees are entitled to receive an allowance and have travel expenses paid when traveling for allowable and legitimate County business purposes. Allowable travel expenses may include events such as attending professional conferences, training, and research trips. The designated travel coordinator for each County agency, and the traveler are required to obtain and submit appropriate supporting documentation to substantiate all travel expenses. These include travel expenses paid using a purchasing card and travel allowance amounts that are paid by check to the traveler.

The specific County policies governing employee travel expenses are detailed in Countywide Policy 1019, *“Travel – Authorization and Payment of Travel Related Expenses.”* Countywide Policy 1019, details the procedures required to procure air travel, the use of personal and County vehicles, the use of the General Services Administration (GSA) per-diem rates for meals, obtaining lodging, paying registration fees, and the proper procedures for requesting emergency travel.

In our sample of travel expenses that we reviewed, we found that all events attended by County employees appeared to be for an allowable and legitimate County business purpose. Travel was appropriately authorized by the travel coordinator, the employee’s manager, and the agency’s director. We also found that enough original supporting documentation existed to verify that travel expenses were for legitimate purposes and recorded accurately.

However, in our review we did note an exception. We discovered an instance where a travel coordinator authorized travel-related expenses for an individual not employed by the County to attend two out-of-state conferences. We provide details of this issue in Finding 2, below, and recommend corrective actions and improvements for the review process, to ensure that taxpayer funds are not used to benefit a private organization or an individual that is not an employee of the County.

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**FINDING 2 – We found that the Office of Regional Development paid \$2,330 of travel-related expenses for an individual that was not an employee of Salt Lake County to attend two out-of-state conferences.**

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We examined the entire population of accounts payable vouchers paid by Salt Lake County’s Office of Regional Development (“ORD”) for employee travel from 2015 through 2017. We compared the names on these vouchers against employee rosters provided by Human Resources for the period under audit. We found that ORD had paid travel expenses for two individuals who were not employed by the County. One individual was flown in to perform a speaking engagement at the County’s 2015 Disaster Recovery workshop. We noted that this provided direct value to the County and her travel was paid through the standard accounts payable process. She submitted her expense receipts from the trip to ORD, creating a claim against the County, and accounts payable reimbursed her with a check.

However, in a separate instance, we found that ORD did not follow the same process for travel expenses paid to the second individual. Instead of having the individual pay his own travel and submit a claim to the County for reimbursement, ORD processed the travel expenses for this individual as if he were an employee of Salt Lake County. Employee travel allowance forms were prepared by ORD and sent to Mayor’s Finance for approval. This incident occurred two separate times, once in February 2015 for a trip to Indiana, and again in May 2015 to Ohio. Both trips were associated with the Global Cities Initiative in which Salt Lake County was a participant. The amounts for both trips totaled \$2,330 consisting of airfare, lodging, and meals. Figure 5, on the next page, shows the details of the travel costs for each trip.



**FIGURE 5 – Travel-Related Expenses Paid for an Individual Who Was Not an Employee of Salt Lake County in 2015.** The Office of Regional Development paid travel-related expenses for an individual who was not an employee of the County to attend two Global Cities Initiative conferences in 2015.

Travel-Related Expenses Paid for an Individual Who Was Not an Employee of Salt Lake County in 2015				
Departure Date	Return Date	Amount Paid		Total
		Directly to Traveler	Amount Paid by Purchasing Card	
2/17/2015	2/19/2015	\$695	\$544	\$1,239
5/26/2015	5/27/2015	\$0	\$1,091	\$1,091
<b>Total Travel-Related Expenses Paid</b>				<b>\$2,330</b>

The Purpose Statement of Countywide Policy 1019, states:

*"To establish a uniform policy and procedures regarding per diem allowances and payment for travel-related expenses for County personnel traveling on County business." [Emphasis added.]*

Section 1.0, states:

*"It is the policy of Salt Lake County to pay a per diem allowance and pay travel-related expenses incurred for the purpose of conducting County business for travelers covered within the scope of this policy. Travel must have a clear County government purpose." [Emphasis added.]*

We discussed this issue with ORD management. They stated Countywide Policy 1202, Section 2.0 justified these payments, as the Mayor’s Office could approve such arrangements.

Countywide Policy 1202, Fee Refunds, Section 2.0, Payments Requiring Prior Approval of the Mayor, states:

*"This category includes payments which, by their nature are not easily anticipated either in frequency or amount, and which the Mayor herein requires approval before submission to the Auditor for processing. In order to expedite processing of this type of payment, the initiating party should follow the appropriate steps currently in place to process a "payment" request directly through the Mayor (see Note 1). After approval by the Mayor the payment request and accompanying documentation will be forwarded to the Auditor for processing and disbursing."*

Section 2.4, states:

*"Payments satisfying miscellaneous claims against the County (see Note 3) "*

Section 2.5, states:

*"Any other payment not otherwise covered specifically within this policy, or within statutes or ordinances, or which would not have specific "authorization" without separate approval by the Mayor."*

In our opinion, there was no legitimate claim against the county, or an obligation to pay for these travel-related expenses for this individual, because there was not an exchange of goods and services between this individual and the County. In other words, no contract existed between this individual and the County, and therefore there was no legitimate claim from this individual that the County had an obligation to pay for these travel-related expenses for these trips. It was clear from the evidence that we were provided that the County had compensated this individual for travel that did not provide a direct benefit to the County, or that satisfied the requirement that travel-related expenses be paid only for conducting County business.

Appendix A provides copies of the travel allowance request forms submitted by ORD for this individual to attend the two conferences.

### **Recommendations**

- 2.1 We recommend that travel coordinators do not process travel payments to individuals not employed by Salt Lake County unless they have a legitimate claim against the County.**
- 2.2 We recommend that the Office of Regional Development seek reimbursement for all travel expenses paid to and on behalf of the individual who was not an employee of Salt Lake County.**



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COUNTY-  
SLCOUNTY-  
SLCOUNTY-  
COUNTY-

Agency Locator: MMG8VL  
Booked by [REDACTED]  
Mon May 18 11:54:23 MDT 2015

Air

Tuesday May 26th 2015

Delta Air Lines Flight 1074 (Confirmed)

Salt Lake City, UT (SLC)  
Salt Lake City International Airport

Minneapolis, MN (MSP)  
Minneapolis-St. Paul International Airport

Duration: 2 hours and 31 minutes

Confirmation: GVJOKP

Aircraft: Boeing 737-900

Baggage information

Online Check-in

Departing @  
3:00 PM

Arriving @  
6:31 PM

Passenger Name	Seat	Class	Status	Frequent Flyer #	Meal
[REDACTED]	29B	Coach (Y)	Reserved Seat	[REDACTED]	Refreshments For Purchase
[REDACTED]	33B	Coach (Y)	Reserved Seat	[REDACTED]	Refreshments For Purchase
[REDACTED]	33E	Coach (Y)	Reserved Seat	[REDACTED]	Refreshments For Purchase
[REDACTED]	34B	Coach (Y)	Reserved Seat	[REDACTED]	Refreshments For Purchase

Air

Tuesday May 26th 2015

Delta Air Lines Flight 5988 (Confirmed)

Minneapolis, MN (MSP)  
Minneapolis-St. Paul International Airport

Columbus, OH (CMH)  
Port Columbus International Airport

Duration: 1 hours and 58 minutes

Confirmation: GVJOKP

Aircraft: Embraer EMB - 175

Baggage information

Online Check-in

Departing @  
7:17 PM

Arriving @  
10:15 PM

Passenger Name	Seat	Class	Status	Frequent Flyer #	Meal
[REDACTED]	17D	Coach (Y)	Reserved Seat	[REDACTED]	
[REDACTED]	19A	Coach (Y)	Reserved Seat	[REDACTED]	
[REDACTED]	19B	Coach (Y)	Reserved Seat	[REDACTED]	
[REDACTED]	17C	Coach (Y)	Reserved Seat	[REDACTED]	

Additional Flight Info: OPERATED BY SHUTTLE AMERICA DELTA CONNECTION

Ticket #	Passenger	Vendor	Type	Payment	Date	Base	Tax	Total
8900655637052			Service Fee		5/18/2015	\$25.00 USD		\$25.00 USD
0067632479157		Delta Air Lines	Air		5/18/2015	\$790.70 USD	\$104.50	\$895.20 USD
<b>Tax Breakdown</b>							<b>Total Air Fare: \$895.20</b>	
XT: \$29.20							<b>Total Service Fees: \$25.00</b>	
US: \$59.30							<b>Invoice Total: \$920.20</b>	
ZP: \$16.00								
<b>Total: \$104.50</b>								

Invoice #156195

Ticket #	Passenger	Vendor	Type	Payment	Date	Base	Tax	Total
0067632479158		Delta Air Lines	Air		5/18/2015	\$790.70 USD	\$104.50	\$895.20 USD
8900655637053			Service Fee		5/18/2015	\$25.00 USD		\$25.00 USD
<b>Tax Breakdown</b>							<b>Total Air Fare: \$895.20</b>	
US: \$59.30							<b>Total Service Fees: \$25.00</b>	
XT: \$29.20							<b>Invoice Total: \$920.20</b>	
ZP: \$16.00								
<b>Total: \$104.50</b>								

**Total Charged\* \$3,680.80**

\* Combined total of all invoices.

**Agent Notes**

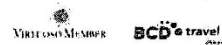
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RESERVATION BOOKED BY KATINA - REQUESTED BY JANEA LOWER FARE OF 658.95 ON US AIR DELTA REFUNDABLE FARE REQUESTED

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## Agency Response

<b>Agency Response</b> <b>Salt Lake County's Office of Regional Development</b>			
<b>FINDING 2 – We found that the Office of Regional Development paid \$2,330 of travel-related expenses for an individual that was not an employee of Salt Lake County to attend two out-of-state conferences.</b>			
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<i>We recommend that the travel coordinator at each County agency verify that all individuals requesting a travel allowance or payments for travel-related expenses are current employees of Salt Lake County before authorizing and issuing any travel expense payments.</i>	Agree	We concur with this recommendation and will implement it.	Not Specified
RECOMMENDATION(S)	AGREE/ DISAGREE	ACTION PLAN	TARGET DATE
<i>We recommend the Office of Regional Development seek reimbursement for all travel expenses paid to and on behalf of the individual who was not an employee of Salt Lake County.</i>	Agree	We will seek reimbursement for all travel expenses paid to the individual.	Not Specified