

AUDIT REPORT

An Audit of the Salt Lake County Council's Travel Expenses

MAY 2025



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AUDITOR'S LETTER

May 28, 2025

I am pleased to present our audit of the Salt Lake County Council travel expenditures for the period from January 1, 2022, to August 31, 2023. The objectives of this audit were to examine Salt Lake County Council travel booking processes and provide reasonable assurance that county employees comply with applicable travel policies when booking travel.

Our audit identified opportunities to improve the accuracy and efficiency of the travel booking process. Specifically, we found that controls outlined in the Countywide Travel Policy could be strengthened in several areas, including: enhancing Countywide Travel Policy to ensure clearer guidelines for what is considered hotel upgrades, strengthen receipt and invoice documentation for hotel reimbursements, improved submission practices of the *Request for Travel Allowance Form* for travel policy compliance, strengthening travel documentation practices, and the timely processing of travel reimbursement refunds.

We appreciate the County Council's responsiveness and commitment to promptly implementing our recommendations, which are essential to safeguarding the county's operational and financial integrity.

This audit was authorized under Utah Code Title 17, Chapter 19a "County Auditor", Part 2, "Powers and Duties". We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

We appreciate the cooperation of all involved personnel during this audit. For further details, please refer to the enclosed detailed audit report. Should you require any further information or clarification, please do not hesitate to contact me at 385-468-7200.

Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor

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**AN AUDIT OF
SALT LAKE COUNTY
COUNTY COUNCIL'S
TRAVEL EXPENSES**

MAY 2025

Objectives

The audit objectives were to provide reasonable assurance that the internal controls in place over travel initiation and booking procedures comply with all applicable County policies and procedures. Areas of audit focus included the processes and procedures for the following:

- Booking travel related expenses
- Issuance of Per Diem
- Retaining sufficient source documentation
- Adequate Management Approval

The scope of the audit was from January 1, 2022, to August 31, 2023.

REPORT HIGHLIGHTS

Opportunities Exist to Enhance the Countywide Travel Policy: Ensuring Clearer Guidelines for What is Considered Hotel Upgrades

During a review of hotel bookings for reasonable pricing based on location and timing, we found that 2 out of 28 (7%) travel occurrences included either a hotel room upgrade or an additional late check-out fee. One occurrence involved an upgrade from a standard room to a double room for a conference in Orlando, with the full cost, including the upgrade, charged to the Travel Coordinator's PCard. The upgrade was estimated to cost \$113 more per night than the standard room for other attendees. There was confusion regarding the upgrade, as the individual was unaware of the additional costs. Similarly, the late check-out fee of \$34.49 was mistakenly believed to be reimbursable without written justification.

Opportunity to Strengthen Receipt and Invoice Documentation for Hotel Reimbursements

Among 28 travel packets for Council Elected Officials and Appointed Staff, one (4%) did not include sufficient supporting documentation for hotel reimbursement. An itemized receipt or final billing invoice was not received showing the specific breakdown of charges. Instead, a screenshot showing the total amount charged to the traveler's credit card was provided.

Opportunity to Enhance *Request for Travel Allowance Form* Submission Practices for Improved Policy Compliance

During our review of *Request for Travel Allowance Form* processing, we noted one out of 17 (6%) travel instances where the form was submitted 14 working days after the traveler had already departed. We understand that situations can arise that impact timely submissions. However, to ensure efficient processing of Per Diem and reimbursements and to allow for necessary approvals prior to travel, the policy recommends submitting this form at least ten working days before departure.



Finding Risk Classifications

Classification	Description	Action
<p style="text-align: center;">High Risk</p>	<p>High Risk Findings indicate significant weaknesses in controls and compliance:</p> <ul style="list-style-type: none"> • Essential controls are either missing OR are in place but fail to adequately address critical risks. • Procedures are either not followed consistently OR are completely missing. • Documentation and communication of controls, policies, and procedures are either lacking OR entirely absent. • Controls may not be in operation OR may not have been implemented. • Material non-compliance (or a critical instance of non-compliance) with legislative requirements (both state law and county ordinances), countywide policies, departmental policies, and best practices <u>is</u> common, resulting in inadequate risk management. 	<p style="text-align: center;">Urgent Corrective Actions are Necessary</p>
<p style="text-align: center;">Medium Risk</p>	<p>Medium Risk Findings indicate weaknesses in control design and/or implementation, and occasional non-compliance:</p> <ul style="list-style-type: none"> • Controls are partially in place but may not fully address all aspects of key risks. • Documentation and/or communication of controls, policies, and procedures may be incomplete, unclear, inconsistent, or outdated. • Controls might not be operating consistently and/or effectively or may not have been fully implemented. • Occasional non-compliance with legislative requirements (both state law and county ordinances), countywide policies, departmental policies, and best practices has occurred. • Risks are not being effectively managed, which could result in failure to meet departmental objectives or could lead to a less effective risk management framework. 	<p style="text-align: center;">Promptly Implement Recommendations</p>
<p style="text-align: center;">Low Risk</p>	<p>Low Risk Findings indicate that controls are generally effective, with minor areas for improvement:</p> <ul style="list-style-type: none"> • Controls are effectively addressing key risks but may need minor improvements. • Documentation and/or communication of controls, policies, and procedures are generally adequate but might require minor updates. • Controls are generally operating effectively with minor inconsistencies. • Minor deviations from legislative requirements (both state law and county ordinances), countywide policies, departmental policies, and/or best practices may exist. • Risks are generally well-managed, with minimal areas for improvement identified during testing. 	<p style="text-align: center;">Implement Minor Improvements and Proactive Enhancements</p>

BACKGROUND

The Salt Lake County Auditor’s Audit Services Division completed a limited-scope financial audit of the Salt Lake County Council’s (Council) travel expenditures for the period of January 1, 2022, to August 31, 2023. The audit was performed in conjunction with a Countywide Audit of Travel Expenditures, focusing on eight County agencies.

Agencies in Scope	
Aging and Adult Services	Library Services
County Council	Mayor’s Office Administration
District Attorney	Office of Regional Development
Health Department	Sheriff’s Office

For the audit period, the Salt Lake County Council had a total of 23 travel occurrences, with a total cumulative expense of \$46,507¹.

The Salt Lake County Council is the legislative body responsible for enacting ordinances, approving the annual budget, and authorizing intergovernmental agreements. It consists of nine members: three At-Large members elected countywide, and six District members elected by specific districts. Council members and staff may attend conferences and programs virtually or in-person. The designated Travel Coordinator manages travel arrangements, including booking flights and hotels, processing Per Diem and travel expenses, and ensuring compliance with County travel policies. Additionally, elected officials and appointed staff can make their own travel arrangements. They must submit appropriate source documentation (i.e. invoices, receipts) for reimbursement. The Travel Coordinator reviews these expenses, and the County Fiscal Staff and/or Mayor or Mayor’s Designee provides final approval.

OBJECTIVES AND SCOPE

The audit objectives were to examine Salt Lake County Council’s travel booking processes and travel expenditures to provide reasonable assurance that:

- County employees comply with applicable travel policies when booking travel.

The original audit scope was January 1, 2022, to December 31, 2022. The scope was expanded through August 31, 2023 due to a fraud tip submitted to the Auditor’s Fraud Tip hotline. The tip presented allegations of fraud related to travel and spending practices within the County Council. While no evidence of fraud was found during the audit, the review identified weaknesses in internal controls that increase the risk of fraud, waste, and abuse.

¹ Source: "Expenditure Detail Report – Excel Workbook: PB605_Excel.xlsx". PageCenterX. 12/31/2022 and 8/31/2023. The total cumulative travel expense figure encompasses all travel expenditures that were processed within the fiscal year 2022 and January through August 2023.

AUDIT CRITERIA

Salt Lake County Countywide Policy and Procedures 1019: Authorization and Payment of Travel Related Expenses (Countywide Travel Policy) establishes policy and procedures that provide guidance regarding per diem allowances and payment for travel-related expenses for County personnel traveling on County business. It provides guidance on:

- Travel Request Procedures
- Travel by Vehicle
- Per Diem and other Expenses
- Hotels/Lodging
- Registration Fees
- Reimbursement of Travel Expenses
- Emergency/Cancelled/ Substitute Travel
- Management approval

Salt Lake County Countywide Policy 7035: Purchasing Cards Authorization and Use, establishes guidelines and procedures for the issuances, authorization, and use of the county purchasing card (PCard) by county agencies. It provides guidance on::

- Documentation required for each transaction
- Supporting documentation for each transaction shall be retained according to County retention schedule AR-001
- Use of PCard for transactions permitted by Countywide Policy 1020

METHODOLOGY

We used several methodologies to gather and analyze information related to our audit objectives. The methodologies included but were not limited to:

1. Met with agency personnel to gain an understanding of travel procedures and agency controls in place over the travel approvals and booking process. Processes observed and described were documented and agreed upon.
2. Performed a review of the full population of travel occurrence documentation, expenditures, and PCard transactions within the County's financial system.
3. Obtained and reviewed documentation from the County's financial system and from agency contacts. The documents examined included but were not limited to: *Request for Travel Allowance Forms, Travel Expenditure Report (TER) Forms, Airline Ticket Arrangement Forms*, purchasing (PCard) cardholder statements, PCard transaction detail reports, airfare/hotel invoices, program/

conference booking invoices and confirmations, and emails. Examples of the *Request for Travel Allowance Form and Travel Expenditure Report* are attached in Appendix A and B, respectively.

4. Performed unannounced on-site testing for controls over PCard security.
5. Reviewed the U.S General Services Administration (GSA) rates for per diem and mileage reimbursements.

CONCLUSIONS

During the audit period, we identified opportunities to improve the controls set forth within the Countywide Travel Policy related to timely processing of travel expense payments, receipt and invoice documentation, airfare and hotel upgrades, and review/approval of travel forms.

Opportunities to enhance the accuracy and completeness of travel documents and procedures were identified based on the following:

- *Request for Travel Allowance Form* was completed and submitted to Mayor's Finance 14 days after the departure date. Last minute or emergency travel was not identified for the occurrence.
- Absence of sufficient hotel invoice or receipt documentation provided by the traveler for expense reimbursement.
- GSA rate documentation not retained with the travel packet.
- Room upgrades or additional charges like late fee check out included in hotel bookings or reimbursements to travelers.

When appropriate controls over document retention, reviews, and approvals, are not in place or followed for each travel occurrence, there is a risk of potential fraud, waste, and abuse. It is crucial that the County Council accurately use and fully complete all necessary travel forms, while adhering to the procedures outlined in the Countywide Travel Policy. These policies and procedures are intended to provide guidance for paying, approving, and processing travel expenses.

While no evidence of fraud was found in relation to the hotline allegations, the weak internal controls increase the risk of fraud, waste, and abuse. It is essential that County Council staff adhere to the guidelines and procedures outlined in the Countywide Travel Policy to mitigate these risks.

FINDING 1 AND RECOMMENDATIONS

Opportunities Exist to Enhance the Countywide Travel Policy: Ensuring Clearer Guidelines for What is Considered Hotel Upgrades

Risk Rating: **Medium Risk Finding**

Ensuring clear policies and proper documentation for hotel expenses, including upgrades and additional charges, will support transparency and responsible use of County funds.

While reviewing hotel bookings for reasonable pricing based on location and timing of travel, we found that two out of 28 (7%) travel occurrences had either a hotel room upgrade or an additional late check out fee charge included in the hotel booking.

Our review of invoice documentation and discussions with Council staff confirmed that the room was upgraded from a standard room to a double. We recalculated the total hotel booking cost and number of nights booked for other travelers at the same hotel for the same conference. We found that the upgraded room was estimated to cost \$113 more per night than the standard room booked for other travelers. The full cost of the hotel room and upgrade was paid for using County funds. Refer to **Table 1** regarding hotel cost comparison.

Table 1: Hotel Cost Comparison Amongst Attendees

Attendee	Total Hotel Cost	Number of nights	Average nightly rate	Room Type
Attendee 1	\$1,042.88	3	\$347.63	Double
Attendee 2	\$940.50	4	\$235.13	Standard
Attendee 3	\$470.25	2	\$235.13	Standard

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, Hotels/Lodging 2.19.1, states,

“Hotel related incidentals charges, i.e. movies, internet, refrigerator items, parking, telephone, etc., shall be paid for by the traveler from his/her own personal funds and shall not be charged to the County issued purchasing card. Travelers may request approval of reimbursement for these expenses on the *Travel Expenditure Report*, as outlined in Section 3.0 of this policy.”

The Council publicly addressed the upgrades to the individual’s hotel room in a Council meeting that occurred on August 8, 2023. It was addressed that there was confusion with the situation regarding the upgrade from a standard room to a double room due to bringing family along. The individual would not have requested it if she had known there were additional costs associated with it.

Council staff also stated, regarding the reimbursement of the late check

out fee, that they believed that policy permitted reimbursement of reasonable expenses supported by adequate receipt documentation. Additionally, even with the additional late fee charge factored in, the hotel expense was 40% lower compared to what would have been paid if the traveler opted to stay at the conference hotel under the conference group rate.

When upgrades or additional charges are incurred by travelers there is an increased risk that these charges are contributing to personal gain and possible fraud, waste, or abuse of County funds. To mitigate this risk, it would be best to document a rationale for reimbursing items like late check-out fees or hotel upgrades.

1.1

RECOMMENDATION

Clarify Traveler Responsibility for Hotel Costs

We recommend that Council staff review hotel bookings for reasonable pricing, upgrades, and additional charges. Hotel room upgrades or additional charges for the travel occurrence should be the responsibility of the traveler to pay. If upgrades or additional charges are required for the travel occurrence, these should be documented with a reasonable rationale for reimbursing the additional costs.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: JUNE 30, 2025

SEE PAGE 21 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 2 AND RECOMMENDATIONS

Opportunity to Strengthen Receipt and Invoice Documentation for Hotel Reimbursements

Risk Rating: **Medium Risk Finding**

Strengthening documentation requirements for travel reimbursements will help ensure transparency, reduce risks, and promote responsible use of County funds.

The Countywide Travel Policy permits elected officials and appointed staff to book their own travel arrangements in lieu of the Travel Coordinator. The traveler must submit an invoice or receipt to the Travel Coordinator to receive reimbursement for hotel, airfare, or any other travel-related expenses. The Travel Coordinator attaches the documentation with either the *Request for Travel Allowance Form* or the *Travel Expenditure Report (TER) Form* and submits the travel packet to Mayor's Finance for reimbursement processing after all agency approvals have been obtained.

We found one out of 28 (4%) travel packets for Council Elected Officials and Appointed Staff lacked sufficient invoice/receipt documentation provided to the Travel Coordinator or uploaded with the Travel Expenditure Report supporting documentation. The traveler provided a screenshot of the total amount charged within the traveler's bank account as supporting documentation. Additionally, we noted that this traveler was reimbursed more than another traveler for the same hotel booking, trip, and travel dates.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, 3.0 Post Travel Procedure, 3.2 Approval and Processing of TER, states,

"Agency Travel Coordinators shall ensure that appropriate documentation and receipts, when available, are attached to the TER and reviewed, approved, and signed by the traveler's Division Director, Department Director/Elected Official."

Council staff stated that they believed that policy allowed for reimbursement of reasonable expenses supported by adequate receipt documentation. Additionally, Council staff stated that the increase in amounts reimbursed for one traveler compared to another was due to the bookings taking place on different dates. No other documentation of the hotel charge was obtained other than the screenshot of the credit card statement of the charge. We were unable to verify whether the variation in the reimbursed amount was due to different booking dates.

When appropriate supporting documents, such as a final billing invoice, are not obtained for reimbursements issued to travelers, we are unable

to provide reasonable assurance that the final charge does not include prohibited hotel incidental charges. There is an increased risk that the County becomes susceptible to fraud, waste, and abuse if appropriate documentation is not retained to substantiate a reimbursement.

2.1

RECOMMENDATION

Require Sufficient Documentation
for Travel Expense Reimbursements

We recommend that Council staff require sufficient documentation be provided by the traveler to initiate a reimbursement for travel related expense. Sufficient source documentation should show itemized transactions, such as late check outs, upgrades, or other charges. Source documentation should be uploaded with the travel packet documentation.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: JUNE 30, 2025

SEE PAGE 22 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

2.2

RECOMMENDATION

Written Procedure for Timely Submission
of Travel Documentation

We recommend that Council staff implement a written procedure that sufficient source documentation is submitted to the Travel Coordinator or designee within 30 days of return.

AGENCY RESPONSE: PARTIALLY AGREE

IMPLEMENTATION DATE: JUNE 30, 2025

SEE PAGE 22 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 3 AND RECOMMENDATIONS

Opportunity to Enhance *Request for Travel Allowance Form* Submission Practices for Improved Policy Compliance

Risk Rating: **Low Risk Finding**

Submitting travel forms in accordance with established timelines ensures compliance with policy, reduces risks, and supports proper processing of reimbursements.

The *Request for Travel Allowance Form* and supporting documentation should be submitted to Mayor's Finance for processing at least ten working days prior to the departure date. This allows for timely processing of per diem and reimbursements, as well as Council Staff's approval prior to departure. The *Travel Expenditure Report* is completed if there is insufficient lead time for Mayor's Finance to process a *Request for Travel Allowance Form*.

While reviewing processing dates of *Request for Travel Allowance Forms*, we found that one out of the 17 (6%) *Request for Travel Allowance Forms* was submitted to Mayor's Finance 14 working days after the traveler's departure date with the necessary travel approval signatures. Due to the insufficient lead time to process the *Request for Travel Allowance Form*, the more appropriate form to complete would have been the *Travel Expenditure Report*.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, Section 2.12 Processing Per Diem Requests, states,

"Agency Travel Coordinators or County Agency Management should submit an approved *Request for Travel Allowance Form* and related payment documents to Mayor's Finance at least ten (10) working days in advance of the traveler's departure date (...)"

Additionally, Section 4.0 Emergency Travel states:

"When employees are required to travel without adequate lead-time to allow Mayor's Finance to process a Request for Travel Allowance form and issue a per diem payment, emergency travel must still be approved as prescribed by this policy, and the appropriate per diem allowance will be issued to the traveler upon return. The traveler shall complete the appropriate section of the TER and it will be processed according to Section 3.0."

Council staff explained that due to councilmembers being part-time employees, there are occasions where they cannot determine their trip details until close to the conference date. It results in delays in processing the travel forms. Additionally, since individuals may be out of the office, the packet is sometimes not reviewed, signed, and returned until after the travel occurrence.

The late submission of the *Request for Travel Allowance Form* 14 working days after the travel date resulted in a deviation from established Countywide Travel policy. The Countywide Travel Policy requires that *Request for Travel Allowance Forms* be submitted and approved prior to departure when sufficient lead time exists, and Travel Expenditure Reports be completed if there is insufficient lead time. This deviation from standard procedure increases the risk of non-compliance with travel policy. Additionally, if there is a dissolution of controls, such as completing the appropriate travel form, it may increase the risk of fraud, waste and abuse.

3.1

RECOMMENDATION

Conduct Annual Training on Appropriate Travel Forms and Documentation

We recommend that Council staff conduct annual training for councilmembers, appointed staff and designated Travel Coordinators to review the appropriate travel forms for certain travel circumstances. Employees should acknowledge their understanding of the travel process and required forms, and this documentation should be retained.

AGENCY RESPONSE: PARTIALLY AGREE

IMPLEMENTATION DATE: N/A

SEE PAGE 23 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

3.2

RECOMMENDATION

Implement Checklist to Track Travel Allowance Form Approvals and Submission

We recommend that Council staff develop a checklist or similar tool to track the timing of *Request for Travel Allowance Form* approvals and their submission to Mayor's Finance. To support this process:

- The designated Travel Coordinator should be responsible for managing the checklist or similar documentation and ensuring timely submission of the form.
- If the form is not submitted to Mayor's Finance at least 10 working days before the travel date, the Travel Coordinator should notify the traveler that they may need to complete a *Travel Expenditure Report*.
- If there are delays in obtaining signatures on the *Request for Travel Allowance Form*, the reason for the delay should be documented in the travel packet's supporting documentation and/or noted directly on the form to explain the late submittal to Mayor's Finance.

AGENCY RESPONSE: PARTIALLY AGREE

IMPLEMENTATION DATE: MARCH 15, 2026

SEE PAGE 24 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 4 AND RECOMMENDATIONS

Opportunity to Enhance Travel Documentation Practices to Strengthen Compliance and Accuracy

Risk Rating: **Low Risk Finding**

Attaching GSA rate documentation to travel packets supports compliance, improves accuracy, and fosters accountability in travel expense reimbursements.

Council Staff reviews completed travel packets, including required supporting documentation justifying expenses, before submitting them to Mayor's Finance for processing travel allowances and reimbursements. The Travel Coordinator will calculate the travelers per diem using the maximum rate for the location that the individual is traveling to established by the GSA.

We found that 16 out of 17 (94%) *Request for Travel Allowance Forms* did not have GSA rate supporting documentation attached with the travel packet submitted to Mayor's Finance for processing of the allowance/reimbursement.

Additionally, six out of 11 (55%) of *Travel Expenditure Report (TER) Forms* did not include GSA rate documentation uploaded with the travel packet.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, 2.0 Travel Request Procedures, 2.6 Maintenance of Travel Records states,

"...County records discussed in this policy will [sic] 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."

Council staff stated that they did not remember the exact reason for not including GSA rate documentation in the travel packet but stated that they believe that GSA rate documentation was not required for the *Request for Travel Allowance* or *Travel Expenditure Report Forms*.

Although the GSA rate is accessible through the U.S. General Services Administration website, there is an increased risk that reviewers and approvers do not confirm that the amounts entered are accurate when calculating the per diem reimbursement for the traveler unless attached with the travel packet. Retaining the GSA rate records with the travel packet will increase compliance with the Countywide Travel Policy's record retention and accuracy of the reported amounts.

4.1

RECOMMENDATION

Develop Procedures for Travel Packet Document Retention and GSA Rate Support

We recommend that Council staff develop written procedures for document retention related to travel packets, including the necessity of including supporting documentation for GSA rate calculations and any adjustments made to travel expenses. This should be communicated to all relevant personnel involved in the preparation and submission of travel packets.

AGENCY RESPONSE: PARTIALLY AGREE

IMPLEMENTATION DATE: JUNE 30, 2025

SEE PAGE 25 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

4.2

RECOMMENDATION

Implement Review Procedures for Complete Travel Documentation

We recommend that Council staff implement review procedures to ensure required supporting documentation is included in travel packets before they are submitted for reimbursement. This may involve implementing checklist systems or requiring secondary reviews by designated personnel to verify the completeness and accuracy of documentation.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: JUNE 30 2025

SEE PAGE 25 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 5 AND RECOMMENDATIONS

Opportunity to Enhance Countywide Policy for Timely Processing of Travel Reimbursement Refunds

Risk Rating: **Low Risk Finding**

We found that for two out of 28 (7%) travel instances, the County included hotel costs in the per diem reimbursed to the traveler that were charged to the Travel Coordinator’s purchasing card. One traveler received \$400 and the other received \$258 in hotel reimbursements.

The overpayment error was identified after a traveler questioned their per diem, believing the hotel was charged to a PCard. Council staff then reviewed other reimbursements and found the same error for a second traveler. In December 2022, both travelers were asked to reimburse the County.

After the error was identified, the two travelers refunded the over-reimbursed amounts to the County via check. One refund was received and processed 14 days after notification, while the other took 99 days. Refer to **Table 2** detailing the reimbursement timeline.

Timely identification and resolution of travel reimbursement overpayments are essential to maintaining financial accuracy and preventing potential losses for the County.

Table 2: Reimbursement timeline

Receipt of Reimbursement Check Date	Notification Date of Overpayment	Number of Days between Receipt and Notification
12/29/2022	12/15/2022	14
03/16/2023	12/07/2022	99

Salt Lake County Countywide Policy 1060: Financial Goals and Policies, 8. Internal Control Policy, 8.1 states,

“The County shall implement an internal control structure to ensure, on a reasonable basis, all valid financial transactions of the County are identified and recorded accurately and timely.”

Council staff stated that the refund checks were deposited as soon as the Council staff received them from the individuals.

While the Countywide Travel Policy lacks specific guidelines for processing refunds for overpayments, it is crucial to obtain and process refunds promptly once the error has been identified. This ensures that any outstanding overpayment amounts are resolved efficiently. If overpayments occur and are not refunded to the County in a timely manner, there is a risk that the funds may go uncollected leading to financial loss for the County. Additionally, the delay can complicate account reconciliations and disrupt budgetary planning.

We recommend that County Council update the Countywide Travel policy to include a requirement that when traveler reimbursement overpayments are identified, the overpayment should be refunded to the County within 30 days of its discovery.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: MARCH 15, 2026

SEE PAGE 26 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 12 recommendations

RECOMMENDATION 1.1:

We recommend that Council staff review hotel bookings for reasonable pricing, upgrades, and additional charges. Hotel room upgrades or additional charges for the travel occurrence should be the responsibility of the traveler to pay. If upgrades or additional charges are required for the travel occurrence, these should be documented with a reasonable rationale for reimbursing the additional costs.

RECOMMENDATION 2.1:

We recommend that Council staff require sufficient documentation be provided by the traveler to initiate a reimbursement for travel related expense. Sufficient source documentation should show itemized transactions, such as late check outs, upgrades, or other charges. Source documentation should be uploaded with the travel packet documentation.

RECOMMENDATION 2.2:

We recommend that Council staff implement a written procedure that sufficient source documentation is submitted to the Travel Coordinator or designee within 30 days of return.

RECOMMENDATION 3.1:

We recommend that Council staff conduct annual training for councilmembers, appointed staff and designated Travel Coordinators to review the appropriate travel forms for certain travel circumstances. Employees should acknowledge their understanding of the travel process and required forms, and this documentation should be retained.

RECOMMENDATION 3.2:

We recommend that Council staff develop a checklist or similar tool to track the timing of Request for Travel Allowance Form approvals and their submission to Mayor's Finance. To support this process:

- The designated Travel Coordinator should be responsible for managing the checklist or similar documentation and ensuring timely submission of the form.
- If the form is not submitted to Mayor's Finance at least 10 working days before the travel date, the Travel Coordinator should notify the traveler that they may need to complete a Travel Expenditure Report.

- If there are delays in obtaining signatures on the Request for Travel Allowance Form, the reason for the delay should be documented in the travel packet's supporting documentation and/or noted directly on the form to explain the late submittal to Mayor's Finance.

RECOMMENDATION 4.1:

We recommend that Council staff develop written procedures for document retention related to travel packets, including the necessity of including supporting documentation for GSA rate calculations and any adjustments made to travel expenses. This should be communicated to all relevant personnel involved in the preparation and submission of travel packets.

RECOMMENDATION 4.2:

We recommend that Council staff implement review procedures to ensure required supporting documentation is included in travel packets before they are submitted for reimbursement. This may involve implementing checklist systems or requiring secondary reviews by designated personnel to verify the completeness and accuracy of documentation.

RECOMMENDATION 5.1:

We recommend that County Council update the Countywide Travel policy to include a requirement that when traveler reimbursement overpayments are identified, the overpayment should be refunded to the County within 30 days of its discovery.

Appendix A

Request for Travel Allowance Form Template

SALT LAKE COUNTY REQUEST FOR TRAVEL ALLOWANCE COUNTYWIDE POLICY #1019, TRAVEL ALLOWANCE AND REIMBURSEMENT

Note: this form is to be used for County employees, elected officials and their appointees. Any exceptions must be approved by the County Mayor
(Refer to instructions before completing this form)

Name: _____ EIN#: _____ Department: _____
 Title: _____
 Type: Elected Appointed Merit Probationary Temp _____
 Name of conference: _____ Destination: _____
 Date of departure: _____ Date of return: _____
 Travel coordinator: _____ Phone #: _____

I. TRANSPORTATION

Invoice # _____

State Travel contacts statetravel@utah.gov - Vanessa Alvey (801) 327-7576. <https://finance.utah.gov/state-travel-a-2/> If driving, an airfare quote from the State Travel Office is required for the 'cash in-lieu-of-airfare' calculation.

Air If traveling by air and no rental car, add \$50 for airport transportation costs => \$ _____
 Baggage Fee _____ Yes / No _____ \$ _____
(Airline) I will be checking a bag
 County vehicle Driver: _____
 Private vehicle _____ vs _____ x 0.670 \$ _____
(Airfare) (# of Miles)
 Private vehicle if Government Owned Vehicle available _____ x 0.21 \$ _____
(# of Miles)
 Rental vehicle (Not normally approved. Please provide justification) \$ _____

II. PER DIEM

(One full day per diem for each night spent out of town while on County business. One half day per diem for the day of return. Per diem rates determined by General Services Administration. See County Intranet for link to G.S.A. website.)

	# of nights			
Actual reserved hotel nightly rate _____	x _____			\$ _____
Actual reserved hotel nightly rate _____	x _____			\$ _____
(Use 2nd line if hotel rate changes during stay; ie different weekend rate)				
# of days on County business: _____ 0 1/2		G.S.A. meal rate _____		\$ _____

III. ADJUSTMENTS

Reason \$ _____

TOTAL TRANSPORTATION AND PER DIEM TO TRAVELER \$ _____

IV. P-Card Payments

	Last 4 P-Card	Trans Date		
<input type="checkbox"/> Hotel/Lodging paid with P-card	_____	_____		\$ _____
<input type="checkbox"/> Airfare paid with P-card	_____	_____		\$ _____
<input type="checkbox"/> Registration paid with P-card	_____	_____		\$ _____

V. REGISTRATION/TUITION

Invoice # _____

Number of persons attending: _____ _____ Early bird discount applies
(Please attach registrations for each individual, or list of all attendees if on same registration.)

Include in advance \$ _____
 To be paid directly by Mayor Finance \$ _____
 Name and address of payee:

	Fund	Agency	Department	Account	Program
<input type="checkbox"/> Acctg distribution:	_____	_____	_____	_____	_____
	Fund Src	PC Bus Unit	Project	Activity	Category
	_____	_____	_____	_____	_____

County purpose and/or explanation of any items not following Policy 1019:

Employee/Traveler _____	Date _____	Elected Official or Dept. Head _____	Date _____
Division Director _____	Date _____	Mayor Approval (If Required) _____	Date _____

Appendix B

Travel Expenditure Report (TER) Form Template

**SALT LAKE COUNTY TRAVEL EXPENDITURE REPORT
COUNTYWIDE POLICY #1019, TRAVEL ALLOWANCE AND REIMBURSEMENT**

(Refer to instructions before completing this form)

NOTE: This form is only valid for transportation costs to/from airport when destination is in another city, per diem payments given after properly approved emergency travel, or other extraordinary travel expenses as approved by your Elected Official

Invoice # _____

Name: _____ EIN#: _____ Department _____

Title: _____

Type: Elected Appointed Merit Probationary Temp _____

First Day of Trip _____ Last Day of Trip _____

Travel coordinator _____ Phone # _____

Transportation Costs: Invoice # _____

Airport arrived at _____ Destination _____

Mode of transportation (shuttle, taxi, bus, etc.) _____ Total cost \$ _____

If by private vehicle, _____ x 0.670 \$ _____
(Airfare) (# of miles)

If by Government Owned Vehicle available, _____ x 0.21 \$ _____

Emergency Travel:

of days on County business 0 1/2

Actual reserved hotel nightly rate _____ x # of nights _____ \$ _____

G.S.A. meal rate _____ \$ _____

Other Extraordinary Expenses:

Date	Expenditure	Reason	
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Total Reimbursement (Due from Traveler) \$ _____

Fund	Agency	Department	Account	Program
Fund Src	PC Bus Unit	Project	Activity	Category
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

I, the undersigned employee, hereby certify that the above expenditures represent money spent for legitimate County business and includes no items of a personal nature.

Employee _____ Date _____

We, the undersigned officials, hereby certify that we have reviewed this travel report for propriety, and approve these expenditures as valid under the current travel policy.

Division Director _____ Date _____

Department Head or Elected Official _____ Date _____

(Both signatures are required)

AGENCY RESPONSE



Laurie Stringham
At-Large A

Suzanne Harrison
At-Large B

Natalie Pinkney
At-Large C

Arlyn Bradshaw
District 1

Carlos A. Moreno
District 2

Aimee Winder Newton
District 3

Ross Romero
District 4

Sheldon Stewart
District 5

Dea Theodore
District 6, Chair

May 15, 2025

Auditor Chris Harding CPA, CIA, CFE
Office of the Salt Lake County Auditor
2001 S State Street, Ste N3-300
Salt Lake City, UT 84114

Dear Auditor Harding,

The Salt Lake County Council acknowledges receipt of your draft travel audit and associated findings concerning the County Council office. It was received on April 15, 2025, revised, and subsequently reviewed in an agreement-to-the-facts meeting held on April 29, 2025. Consistent with the Council's internal policy on audit responses, Council management has prepared specific responses to each of your findings and recommendations, copies of which are included with this correspondence and have been circulated to my Council colleagues. Each Council Member has had an opportunity to review and comment on the draft audit and my response. Please note that we did not disagree with any of the audit's findings.

The County Council and its staff want to thank you and your audit team for the time and effort involved in producing this report. We are in complete agreement with your recommendation to revise and update the countywide travel policy. We view this as an opportunity to replace the somewhat subjective criteria contained in the current countywide travel policy with more specific and defined requirements. We appreciate the opportunity to respond to this audit. Thank you for your work on behalf of Salt Lake County and its residents.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dea Theodore', with a long horizontal flourish extending to the right.

Dea Theodore, Chair
Salt Lake County Council

Salt Lake County Government Center
2001 South State Street, Suite N2-200 | P.O. Box 144575 | Salt Lake City, UT 84114-4575
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AUDIT FINDING 1: Opportunities Exist to Enhance the Countywide Travel Policy: Ensuring Clearer Guidelines for What is Considered Hotel Upgrades

<p>RECOMMENDATION 1.1: We recommend that Council staff review hotel bookings for reasonable pricing, upgrades, and additional charges. Hotel room upgrades or additional charges for the travel occurrence should be the responsibility of the traveler to pay. If upgrades or additional charges are required for the travel occurrence, these should be documented with a reasonable rationale for reimbursing the additional costs.</p>		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	June 30, 2025	Hoa Nguyen, Council Budget and Policy Analyst

Narrative for Recommendation 1.1 including action plan.

Council staff will implement a review process for hotel bookings to ensure pricing is reasonable and that any upgrades or additional charges are appropriately identified. Travelers will be responsible for the cost of any voluntary hotel room upgrades or additional charges not essential to the purpose of the travel. In cases where upgrades or additional charges are necessary, staff will ensure that appropriate documentation is provided, including a clear and reasonable rationale to support reimbursement.

This approach aligns with the Council's Internal Policy on Travel adopted August 22, 2023.

AUDIT FINDING 2: Opportunity to Strengthen Receipt and Invoice Documentation for Hotel Reimbursements

<p>RECOMMENDATION 2.1: We recommend that Council staff require sufficient documentation be provided by the traveler to initiate a reimbursement for travel related expense. Sufficient source documentation should show itemized transactions, such as late check outs, upgrades, or other charges. Source documentation should be uploaded with the travel packet documentation.</p>		
Agree or Disagree with Recommendation	Target date to complete implementation activities	Name and Title of specific point of contact for implementation

	(Generally expected within 60 to 90 days)	
Agree	June 30, 2025	Hoa Nguyen, Council Budget and Policy Analyst

Narrative for Recommendation 2.1 including action plan.

Council staff will reinforce the requirement that travelers provide sufficient source documentation to initiate reimbursement for travel-related expenses. This documentation must include itemized receipts that clearly detail all charges, such as late check-outs, upgrades, or other additional fees, and include a written explanation for any unusual or extraordinary charges.

RECOMMENDATION 2.2: We recommend that Council staff implement a written procedure that sufficient source documentation is submitted to the Travel Coordinator or designee within 30 days of return.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Partially Agree	June 30, 2025	Hoa Nguyen, Council Budget and Policy Analyst

Narrative for Recommendation 2.2 including action plan.

Council staff agree that timely submission of sufficient source documentation is essential to support travel reimbursements. However, we believe this requirement should be incorporated into the Countywide Travel Policy, rather than implemented as a separate procedure within the Council Office or individual departments. Additionally, while a 30-day submission timeline is reasonable, some flexibility should be allowed for extenuating circumstances—provided that a written explanation is submitted.

Staff will develop a written procedure that establishes the 30-day standard while allowing for documented exceptions when warranted. This approach promotes accountability while recognizing practical limitations.

AUDIT FINDING 3: Opportunity to Enhance *Request for Travel Allowance Form* Submission Practices for Improved Policy Compliance

RECOMMENDATION 3.1: We recommend that Council staff conduct annual training for councilmembers, appointed staff and designated Travel Coordinators to review the appropriate travel forms for certain travel circumstances. Employees should acknowledge their understanding of the travel process and required forms, and this documentation should be retained.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Partially Agree	N/A	Hoa Nguyen, Council Budget and Policy Analyst

Narrative for Recommendation 3.1 including action plan.

We agree with the finding that there is an opportunity to enhance the submission practices for the Request for Travel Allowance form to ensure improved policy compliance. We recognize the importance of accurate and timely submission of travel documentation and are committed to strengthening our processes in this area.

However, we do not fully agree with Recommendation 3.1 to conduct annual training for all councilmembers, appointed staff, and designated Travel Coordinators. While we support efforts to increase awareness and compliance, we believe that annual training for all parties may not be the most efficient or beneficial approach given the volume and complexity of travel within the Council Office. Instead, staff will continue to provide guidance and clarification on travel processes as needed and upon request. Resources and updated instructions will be made readily available to ensure compliance without requiring formal training sessions or signed acknowledgments.

Much has changed since the audit began. Central staff members have an additional 2 years of experience in processing travel requests and reimbursements, giving them a better understanding of potential problem areas in the process. They now devote more time to ensuring that all documentation is complete and accurate. A large part of this improvement is a result of the audit's findings and recommendations.

<p>RECOMMENDATION 3.2: We recommend that Council staff develop a checklist or similar tool to track the timing of Request for Travel Allowance Form approvals and their submission to Mayor’s Finance. To support this process:</p> <ul style="list-style-type: none"> • The designated Travel Coordinator should be responsible for managing the checklist or similar documentation and ensuring timely submission of the form. • If the form is not submitted to Mayor’s Finance at least 10 working days before the travel date, the Travel Coordinator should notify the traveler that they may need to complete a Travel Expenditure Report. • If there are delays in obtaining signatures on the Request for Travel Allowance Form, the reason for the delay should be documented in the travel packet’s supporting documentation and/or noted directly on the form to explain the late submittal to Mayor’s Finance. 		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Partially Agree	March 15, 2026	Hoa Nguyen, Council Budget and Policy Analyst

Narrative for Recommendation 3.2 including action plan.

We agree with the finding that there is an opportunity to enhance the submission practices for the Request for Travel Allowance form to ensure improved policy compliance. We acknowledge the importance of timely and accurate submission of travel documentation and are committed to strengthening our processes in this area.

However, we believe creating a checklist or similar tool to track approvals of Request for Travel Allowance Forms is unnecessary and may not be the most efficient use of resources. Similarly, notifying a traveler that they may need to complete a Travel Expenditure Report after they have already signed a Travel Allowance Report could add unnecessary administrative burden.

Instead, we have implemented a tracking system to monitor expenditure differences among travelers attending the same conference. We will continue to use internal reminders to address any delays on a case-by-case basis.

Additionally, we believe that timing issues and deadlines should be addressed at the countywide level, with any necessary changes considered as part of the travel policy update.

AUDIT FINDING 4: Opportunity to Enhance Travel Documentation Practices to Strengthen Compliance and

Accuracy

<p>RECOMMENDATION 4.1: We recommend that Council staff develop written procedures for document retention related to travel packets, including the necessity of including supporting documentation for GSA rate calculations and any adjustments made to travel expenses. This should be communicated to all relevant personnel involved in the preparation and submission of travel packets.</p>		
<p>Agree or Disagree with Recommendation</p>	<p>Target date to complete implementation activities (Generally expected within 60 to 90 days)</p>	<p>Name and Title of specific point of contact for implementation</p>
<p>Partially Agree</p>	<p>June 30, 2025</p>	<p>Hoa Nguyen, Council Budget and Policy Analyst</p>

Narrative for Recommendation 4.1 including action plan.

Council staff recognize the importance of maintaining proper documentation for travel packets and ensuring compliance with applicable guidelines. However, we believe this requirement should be incorporated into the Countywide Travel Policy, rather than implemented as a separate procedure within the Council Office or individual departments

We will develop written guidelines for document retention related to travel packets, which will include the requirement to retain supporting documentation for GSA rate calculations and any adjustments made to travel expenses. These procedures will be communicated to all relevant personnel involved in the preparation and submission of travel packets to ensure consistency and adherence to the established guidelines.

<p>RECOMMENDATION 4.2: We recommend that Council staff implement review procedures to ensure required supporting documentation is included in travel packets before they are submitted for reimbursement. This may involve implementing checklist systems or requiring secondary reviews by designated personnel to verify the completeness and accuracy of documentation.</p>		
<p>Agree or Disagree with Recommendation</p>	<p>Target date to complete implementation activities (Generally expected within 60 to 90 days)</p>	<p>Name and Title of specific point of contact for implementation</p>
<p>Agree</p>	<p>June 30, 2025</p>	<p>Hoa Nguyen, Council Budget and Policy Analyst</p>

Narrative for Recommendation 4.2 including action plan.

Council staff understand the importance of including all required supporting documentation in travel packets before submitting for reimbursement. We will create a document checklist to be used during the review process to verify the completeness and accuracy of documentation, ensuring that all necessary materials are submitted and compliant with the established guidelines.

AUDIT FINDING 5: Opportunity to Enhance Countywide Policy for Timely Processing of Travel Reimbursement Refunds

RECOMMENDATION 5.1: We recommend that County Council update the Countywide Travel policy to include a requirement that when traveler reimbursement overpayments are identified, the overpayment should be refunded to the County within 30 days of its discovery.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	March 15, 2026	Hoa Nguyen, Council Budget and Policy Analyst

Narrative for Recommendation 5.1 including action plan.

The County Council agrees that traveler reimbursement overpayments should be addressed in a timely manner. In 2023, a Travel Improvement Working Group was established to update travel booking procedures and revise Countywide Travel Policy 1019. Council staff will coordinate with this group to incorporate this recommendation into the updated policy.

The group anticipates finalizing the new travel procedures and presenting a draft policy for Council review as soon as practical, and no later than the end of 2025. Once the draft policy is complete, implementation will begin within 45 days.