

AUDIT REPORT

An Audit of Salt Lake County District Attorney Travel Expenses

JUNE 2025



Chris Harding, CPA, CFE, CIA
County Auditor

Office of the Auditor
Salt Lake County

Audit Team

Audra Bylund, CIA, Audit Manager
Pete Busche, CIA, Sr. Internal Auditor
Anthony Kournianos, CFE, Internal Auditor
Sydney Grigg, Internal Auditor

Audit Management

Chris Harding, CPA, CFE, CIA, County Auditor
Richard Jaussi, MBA, Chief Deputy Auditor
Roswell Rogers, Senior Advisor
Shawna Ahlborn, Audit Division Director

Audit Committee

Marty Van Wagoner, CPA, MBA



Office of the Auditor
Salt Lake County
2001 S State Street, Ste N3-300
Salt Lake City, UT 84190-1100
Phone: (385) 468-7200

www.saltlakecounty.gov/auditor/

Salt Lake County Auditor



Chris Harding, CPA, CFE, CIA
County Auditor

2001 S State Street, Ste N3-300, Salt Lake City, UT 84190
Phone: (385) 468-7200 www.saltlakecounty.gov/auditor/

AUDITOR'S LETTER

June 24, 2025

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

Our audit identified opportunities to improve the accuracy of the travel booking process. Specifically, we noted that controls outlined in the Countywide Travel Policy could be strengthened by reinforcing approval practices related to the Travel/Training Request Form, Request for Travel Allowance Form, and Travel Expenditure Report Form. Additionally, we identified opportunities to improve the documentation of airfare quotes to ensure better compliance with the Countywide Travel Policy.

We appreciate the District Attorney's Office for its 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.

A handwritten signature in black ink that reads "Chris Harding".

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

CONTENTS

RISK CLASSIFICATIONS.....	2
BACKGROUND.....	3
OBJECTIVES AND SCOPE.....	3
AUDIT CRITERIA	4
METHODOLOGY	5
CONCLUSIONS.....	5
FINDING 1: OPPORTUNITIES TO CLARIFY AND STRENGTHEN APPROVAL PRACTICES FOR THE <i>TRAVEL/ TRAINING REQUEST FORM AND REQUEST FOR TRAVEL ALLOWANCE FORMS</i>	7
FINDING 2: OPPORTUNITY TO STRENGTHEN COMPLIANCE WITH TRAVEL REIMBURSEMENT APPROVAL REQUIREMENTS	10
FINDING 3: OPPORTUNITY TO IMPROVE AIRFARE QUOTE DOCUMENTATION AND COMPLIANCE WITH COUNTYWIDE TRAVEL POLICY 1019.....	12
COMPLETE LIST OF AUDIT RECOMMENDATIONS	15
APPENDIX A <i>REQUEST FOR TRAVEL ALLOWANCE FORM</i> TEMPLATE.....	17
APPENDIX B <i>TRAVEL EXPENDITURE REPORT (TER) FORM</i> TEMPLATE.....	18
AGENCY RESPONSE	19



**AN AUDIT OF
SALT LAKE COUNTY
DISTRICT ATTORNEY
TRAVEL EXPENSES**

JUNE 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 December 31, 2022.

REPORT HIGHLIGHTS

Opportunities to Clarify and Strengthen Approval Practices for the *Travel/ Training Request Form* and *Request for Travel Allowance Forms*

We found that 10 out of 13 (77%) *Travel/Training Request Forms* had either a duplicated approving signature present on the Chief Deputy/Division Director lines, no Division Director or alternative signature present, or the signer on the Chief Deputy/Division Director line was not identified by management as an alternative individual authorized to sign as an approver. Additionally, four out of 11 (36%) appointed employees either had duplicated signatures present or inconsistently included a secondary approving signature from the Division Director, Elected Official/ Department Head, or an alternative designee on their *Travel/ Training Request* and *Request for Travel Allowance Forms*.

Opportunity to Strengthen Compliance with Travel Reimbursement Approval Requirements

Our review of the two travel instances that used the *Travel Expenditure Report Forms* revealed that neither form contained the required secondary authorizing signature from the Division Director or alternative designee.

Opportunity to Improve Airfare Quote Documentation and Compliance with Countywide Travel Policy 1019

Six out of 13 (46%) sampled merit employee travel instances did not have documentation of a completed *Airline Ticket Arrangement Form* that should have been submitted to the State Travel Office to obtain flight quotes. Furthermore, two of 13 (15%) travel packets lacked documentation of the "cash in lieu of airfare" calculation for vehicle mileage reimbursement.



Finding Risk Classifications

Classification	Description	Action
<p style="text-align: center; color: white; font-weight: bold;">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 is common, resulting in inadequate risk management. 	<p style="text-align: center;">Urgent Corrective Actions are Necessary</p>
<p style="text-align: center; color: white; font-weight: bold;">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; color: white; font-weight: bold;">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 District Attorney’s (DA) Office travel expenditures for the period of January 1, 2022, to December 31, 2022. 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 District Attorney’s Office had a total of 73 Merit Employee and 11 Appointed or Elected Employee travel instances. Additionally, 98 non-County individuals, including experts, speakers, and witnesses, traveled on behalf of the District Attorney’s Office. The total cumulative travel expense for County and non-County employees was \$102,956.¹

The Salt Lake County District Attorney’s Office oversees a range of legal responsibilities within Salt Lake County. With approximately 255 employees including Deputy District Attorneys, Paralegals, Investigators, Legal Secretaries, and other support staff, the Salt Lake County District Attorney’s Office is the largest criminal prosecutorial agency in the State of Utah. Employees of the DA’s Office 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 reimbursements, and ensuring compliance with County travel policies.

OBJECTIVES AND SCOPE

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

- County employees comply with applicable travel policies when making travel arrangements.

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

¹ Source: “Expenditure Detail Report – Excel Workbook: PB605_Excel.xlsx”. PageCenterX. 12/31/2022. The total cumulative travel expense figure encompasses all travel expenditures that were processed within the fiscal year 2022. It excludes transactions processed in late 2021 for travel that took place in 2022, which were included in the audit. It includes transactions processed in late 2022 for travel occurring in 2023, which were excluded in the audit.

AUDIT CRITERIA

Salt Lake County Countywide Policy and Procedures 1019: Authorization and Payment of Travel Related Expenses (County 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
- Hotel/Lodging
- Registration Fees
- Reimbursement of Travel Expenses
- Emergency/Cancelled/Substitute Travel
- Management Approval

Courts FY23 (July 1, 2022 – June 30, 2023) Abbreviated Travel Policy Guide, provides information for those traveling on Court business regarding frequently used travel policies in the Utah State Courts. It provides guidance on:

- Meal reimbursements
- Mileage reimbursements
- Lodging reimbursement rates
- Travel forms and when a form is required to be completed
- Documentation required for travel reimbursements and reimbursement policy
- Air travel policy

District Attorney (DA) Travel/Training Guidelines, provides employees guidance on the requirements for travel initiation procedures, travel requests, registrations, and detailed travel procedures for:

- Out of State Travel
- Out of County in state travel
- Hotel and airfare bookings
- Mileage (overnight travel)
- Rental Cars
- Per Diem

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
- Retaining supporting documentation for each transaction according to County retention schedule AR-001
- Use of PCard for transactions permitted by Countywide Policy 1020

Salt Lake County Countywide Policy 1060: Financial Goals and Policies, formalizes the County's commitment to financial best practices and compliance with relevant statutory and ordinance requirements. The policy provides guidance on:

- Operating and Capital Project Budgeting
- Debt Issuance
- Revenues
- Minimum Reserves
- Investments
- Accounting, Financial Reporting, and Auditing
- Internal Controls

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 either a review of the full population or random sampling 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 (TAR) Forms*, *Travel Expenditure Report (TER) Forms*, *Travel/Training Request Forms*, *Airline Ticket Arrangement Forms*, *District Attorney Purchase Request Forms*, purchasing (PCard) cardholder statements, PCard transaction detail reports, airfare/hotel invoices, program/conference booking invoices and confirmations, and emails.
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 County Travel Policy related to the review and approval of travel forms, airfare purchasing documentation, and documentation of reimbursed costs.

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

- Inconsistencies in signatories and individuals authorized to provide approvals on *Request for Travel Allowance Forms*.
- Inconsistencies in signatories and deficiencies in appropriate

- approvals present on *Travel Expenditure Report Forms*.
- *Airline Ticket Arrangement Forms* not submitted to the State Travel Office to obtain airfare quotes and insufficient documentation of airfare quotes retained as documentation.

When appropriate controls over reviews, approvals, and document retention are not in place or followed for each travel occurrence, there is a risk of potential fraud, waste, and abuse. It is important that the District Attorney's Office complete reviews and approvals of travel forms accurately while adhering to the procedures outlined in the County Travel Policy.

FINDING 1 AND RECOMMENDATIONS

Opportunities to Clarify and Strengthen Approval Practices for the *Travel/Training Request Form* and *Request for Travel Allowance Forms*

Risk Rating: **Medium Risk Finding**

Consistency in travel approval documentation is essential to ensure compliance, uphold accountability, and protect against potential misuse of public funds.

The District Attorney's (DA) Office uses an internal *Travel/Training Request Form* to document travel approvals, plus the *Request for Travel Allowance Form*. Refer to **Appendix A** for more information. Agencies are permitted to have their own internal travel forms to document travel arrangements in lieu of *The Request for Travel Allowance Form*, if approval is received by Mayor's Finance. The DA's Office received approval from Mayor's Finance to document travel approvals using their *Travel/Training Request Form*. During our review, employees completed their *Travel/Training Request Form* in addition to the *Request for Travel Allowance Form*. Both forms include signature fields intended to demonstrate appropriate approval, as outlined below:

<i>Travel/Training Request Form</i>	<i>The Request for Travel Allowance Form</i>
Employee/Traveler	Employee/Traveler
Team Leader/Supervisor	Division Director
Chief Deputy/ Division Director	Elected official/Department Head
Administration	Mayor approval, if required

We reviewed both documents to determine whether sufficient, appropriate approvals were received.

Our review of merit employee travel packet approval signatures revealed that 10 out of 13 (77%) *Travel/Training Request Form* and *Request for Travel Allowance Forms* had the following inconsistencies or deficiencies noted:

- The same individual signed as the "Elected Official/Department Head" line on the *Request for Travel Allowance Form* and as the Chief Deputy/Division Director on the *Travel/Training Request Form*.
- No Division Director or alternative approving signature present on either form.
- An individual who signed as the "Chief Deputy/Division Director" was not identified by management as an approved alternative signatory.

We also found that four out of 11 (36%) appointed employees either had duplicated signatures present or inconsistently included a secondary approving signature from the Division Director, Elected Official/Department Head, or an alternative designee on their *Travel/*

Training Request and Request for Travel Allowance Forms.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, Part 2.0 Travel Request Procedures, Per Diem for Other Expenses, Section 2.11. Initiation and Approval of Per Diem Allowances, states,

“In conjunction with requests for approval of travel by air or vehicle on the Request for Travel Allowance form, the Agency Travel Coordinator will complete Section II of the form. Elected Officials and Department Directors may sign and submit their own forms. All other employees must receive the approval of their Division Director before forwarding to the respective Department Director or Elected Official for final approval. The approved and signed request shall be submitted by the Travel Coordinator, Department Head or Elected Official to Mayor’s Finance for review and issuance of the applicable per diem allowance.”

Management stated that Chief Deputies are permitted to sign any area of the travel forms to indicate approval.

Inconsistencies in the assigned alternative designees signing their corresponding role when approving *Request for Travel Allowance Forms* and/or *Travel/Training Request Form* may lead to non-compliance and could undermine the integrity and reliability of the organization’s travel expenditure reporting process. This can leave the County at risk of potential fraud, waste, or abuse for travel-related expenses.

1.1	RECOMMENDATION	SEPARATE ALTERNATE APPROVERS
-----	----------------	------------------------------

We recommend that Management establish distinct alternate approvers for the Division Director and Elected Official/Department Head positions. Using the same individual to approve both roles may limit the effectiveness of internal control measures designed to maintain segregation of duties.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

SEE PAGE 20 FOR THE AGENCY’S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Management create written policies and procedures to identify the alternative approvers for the Division Director and Elected Official/Department Head positions to ensure the appropriate and consistent approvals are documented on *Travel/Training Request Form* and *Request for Travel Allowance Form*.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

SEE PAGE 20 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Management review their *Travel/Training Request Form* and the *Request for Travel Allowance Form*, and determine whether there is duplication of controls, such as travel authorization signatures. If both forms continue to be used, we recommend ensuring that each form's approvals are complete and clearly represent independent authorization steps.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

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

FINDING 2 AND RECOMMENDATIONS

Opportunity to Strengthen Compliance with Travel Reimbursement Approval Requirements

Risk Rating: **Medium Risk Finding**

Ensuring two distinct approval signatures for travel reimbursements is essential to maintain internal controls and uphold policy compliance.

The *Travel Expenditure Report (TER) Form* is used to reimburse travelers for extraordinary travel expenses or emergency travel after the travel occurrence. Per County Travel Policy, TERs completed by merit employees must obtain signatures by the Division Director and Department Head or Elected Official. Most agencies within the County have a Division Director and Elected Official/Department Head to approve travel. However, some agencies, like District Attorney's Office, may not have the same position titles and need to assign alternative designees to ensure adequate segregation of duties for approving travel documentation.

We reviewed the full population of TERs used to reimburse two merit employees working within the District Attorney's Office during the audit period and found that two out of two (100%) did not include a signature from the Division Director or alternative designee. Refer to **Appendix B** for more information.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, Part 3.0 Post-Travel Procedure, Section 3.2 Processing TERs for Elected Officials, states,

"To comply with statutory separation of duties, TER's for Elected Officials will be reviewed by the County Mayor. The Mayor's TER's will be reviewed by the District Attorney. All other TER's must be approved by the appropriate Division and Department Director or Elected Official.

Additionally, *the Travel Expenditure Report* states,

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

Division Director

Department Head or Elected official

(Both signatures are required)"

Management stated that the District Attorney's Office operates differently from other County agencies and therefore the role of Division Director does not exist. Additionally, based on discussions with management, there is not an assigned alternative signatory designated

to review and approve *TER Forms* in the absence of the traditionally assigned signatory.

Without appropriate reviews and documented approvals of travel reimbursements in compliance with the controls presented on the *Travel Expenditure Report*, there is an increased risk of fraud, waste, and abuse.

2.1

RECOMMENDATION

ASSIGN ALTERNATIVE SIGNATORY

We recommend that Management formally designate a qualified individual to fulfill the Division Director-level approval role for the *Travel Expenditure Report Form*. This designation should be documented and consistently applied to ensure compliance with County Travel Policy.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

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

FINDING 3 AND RECOMMENDATIONS

Opportunity to Improve Airfare Quote Documentation and Compliance with Countywide Travel Policy 1019

Risk Rating: **Medium Risk Finding**

Documenting flight quotes and mileage comparisons is essential to verify that the most cost-effective travel option is selected and properly reimbursed. Additionally, completing the Airline Ticket Arrangement Form remains a required step to ensure compliance with Countywide Travel Policy, even if the State Travel Office no longer mandates its use.

County Travel Policy mandates that for air travel, the Travel Coordinator completes an *Airline Ticket Arrangement Form* and submits it to the State Travel Office for flight quotes. This form, along with the resulting flight quote comparison, is retained in the travel packet. If a traveler uses a private vehicle instead of flying, a flight quote is obtained to determine the "cash in lieu of airfare," ensuring the traveler is reimbursed for the lower cost option. To ensure the accuracy of this comparison, the Travel Coordinator should retain the mileage support document and the airfare quote in the completed travel packet, if applicable.

Our review of 13 travel packets for merit employees revealed the following:

- Six out of 13 (46%) did not include a completed *Airline Ticket Arrangement Form*, which is required to be submitted to the State Travel Office to obtain flight quotes.
- Two of 13 (15%) travel packets lacked documentation of the "cash in lieu of airfare" calculation for vehicle mileage reimbursement. The employees used private vehicles to travel to Bryce Canyon City, which would require obtaining flight quotes from Salt Lake City to Bryce Canyon or a neighboring airport city and calculating the rental cost from the airport to destination when calculating the "cash in lieu" of amount.

Additionally, we found that seven out of 11 (64%) appointed and elected official travel packets did not include an *Airline Ticket Arrangement Form* for flights purchased using the State Travel Office.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, Part 2.0 Travel Request Procedures, Section 2.1 Initiating Travel Requests, 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 2.9.2, states,

When an employee is approved to use their private vehicle instead of traveling by airplane, either in state or otherwise,

the Agency Travel Coordinator will calculate mileage from the County place of employment to the destination, and then contact the State Travel Office to obtain the amount of “cash in-lieu-of-airfare” to include on the *Request for Travel Allowance form*. If the destination is outside of the airport city, the base rate of a rental car from the airport to the destination will be included in the amount of “cash in-lieu-of-airfare.”

Additionally, Section 2.9.2.1 states,

The airfare information shall then be attached to the Request for Travel Allowance form. The traveler will be paid the lesser of:

- The normal discounted airfare based on the airlines advance reservation requirement for discounts, plus the \$50 airport transportation costs, and applicable baggage fee; or
- A mileage rate as allowed in Section 2.9.1; or
- Other approved policies in effect at the time of the travel.”

Management stated that the *Airline Ticket Arrangement Form* is not used and that the State Travel Office does not require the form to be submitted. Management mentioned that the form is inefficient and unnecessary because if the form is sent to the State Travel Office the agent will email back flight options to which the flight is then chosen for the traveler via email. Regarding the missing airfare quotes retained with the travel packet documentation, management stated that it was likely an oversight by the Travel Coordinator to include the airfare quotes with the completed travel packet in instances where the employee traveled by vehicle.

While the State Travel Office no longer requires the *Airline Ticket Arrangement Form*, completing this form remains essential for compliance with County Travel Policy. Furthermore, without documentation of requests for flight quotes and documentation of the quotes themselves, it is difficult for a reviewer to verify that the lower cost option was selected for the traveler’s reimbursement.

3.1

RECOMMENDATION

AIRLINE TICKET ARRANGEMENT FORM

We recommend that Management continue to adhere to completing the *Airline Ticket Arrangement Form* to comply with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: IMMEDIATELY

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

We recommend that the District Attorney's Office collaborate with the County Council to revise Countywide Policy 1019: Authorization and Payment of Travel Related Expenses. This revision should establish an alternative method for documenting airfare arrangements that reflect current procedures and ensure the retention of accurate and complete flight information necessary for booking flights through the State Travel Office.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: IMMEDIATELY

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

We recommend that Management establish and implement procedures to ensure the following:

- Airfare quotes and all supporting documentation are consistently included in the travel packet of employees that are traveling by private vehicle.
- A formal review process is conducted and documented to verify that the airfare quote and cost comparison were reviewed, and that the most cost-effective and reasonable travel option was selected. This process should include a clear indication of who is responsible for the review and approval.
- Staff are trained on these procedures

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: IMMEDIATELY

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

COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 7 recommendations

RECOMMENDATION 1.1:

We recommend that Management establish distinct alternate approvers for the Division Director and Elected Official/Department Head positions. Using the same individual to approve both roles may limit the effectiveness of internal control measures designed to maintain segregation of duties.

RECOMMENDATION 1.2:

We recommend that Management create written policies and procedures to identify the alternative approvers for the Division Director and Elected Official/Department Head positions to ensure the appropriate and consistent approvals are documented on *Travel/Training Request Form* and *Request for Travel Allowance Form*.

RECOMMENDATION 1.3:

We recommend that Management review their *Travel/Training Request Form* and the *Request for Travel Allowance Form*, and determine whether there is duplication of controls, such as travel authorization signatures. If both forms continue to be used, we recommend ensuring that each form's approvals are complete and clearly represent independent authorization steps.

RECOMMENDATION 2.1:

We recommend that the District Attorney's Office formally designate a qualified individual to fulfill the Division Director-level approval role for the *Travel Expenditure Report Form*. This designation should be documented and consistently applied to ensure compliance with County Travel Policy.

RECOMMENDATION 3.1:

We recommend that Management continue to adhere to completing the *Airline Ticket Arrangement Form* to comply with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses.

RECOMMENDATION 3.2:

We recommend that the District Attorney's Office collaborate with the County Council to revise Countywide Policy 1019: Authorization and Payment of Travel Related Expenses. This revision should establish an alternative method for documenting airfare arrangements that reflect current procedures and ensure the retention of accurate and complete flight information necessary for booking flights through the State Travel

Office.

RECOMMENDATION 3.3:

We recommend that Management establish and implement procedures to ensure the following:

- Airfare quotes and all supporting documentation are consistently included in the travel packet of employees that are traveling by private vehicle.
- A formal review process is conducted and documented to verify that the airfare quote and cost comparison were reviewed, and that the most cost-effective and reasonable travel option was selected. This process should include a clear indication of who is responsible for the review and approval.
- Staff are trained on these procedures.

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	\$ _____
<small>(Use 2nd line if hotel rate changes during stay; ie different weekend rate)</small>		
# 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) \$ _____

Normal accounting distribution:	Fund	Agency	Department	Account	Program
	Fund Src	PC Bus Unit	Project	Activity	Category
	_____	_____	_____	_____	_____
					Subcategory

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



Ralph Chamness
Chief Deputy
Civil Division

Bridget Romano
Chief Deputy
Civil Division

Lisa Ashman
Chief of Administrative
Operations



SIM GILL
DISTRICT ATTORNEY



Jeffrey William Hall
Chief Deputy
Justice Division

Anna Rossi Anderson
Chief Deputy
Justice Division

June 12, 2025

Auditor Chris Harding, CPA
Office of the Auditor
Salt Lake County
2001 S State Street
Salt Lake City, UT 84121

Auditor Harding,

The Salt Lake County District Attorney's Office acknowledges receipt of your draft travel audit and associated findings concerning our office. We received the draft on May 23, 2025, and completed the Agreement to Facts Meeting on May 29, 2025, with you and members of your team. We appreciate the time and effort your office has dedicated to this review over the past few years. Your staff were pleasant to work with, and their communications were always in the spirit of improvement.

Each of the 3 audit findings has been reviewed and our responses are included below. We are dedicated to improving our processes and recognize that the current policy requires updating. We would like to note that the processes utilized in our office were implemented to create efficiencies and safeguard taxpayer dollars while ensuring adequate approvals and segregation of duties. Also, there are no findings in this audit that indicate any misuse of County funds. We understand that the current policy is outdated but that was the measure your office had to use for the audit, and we look forward to improvements in the policy as it is revised so that outdated processes and procedures can be eliminated or improved.

We welcome continued collaboration with your team as we implement some of the suggested improvements.

Sincerely,

A handwritten signature in black ink that reads "Sim Gill".

Sim Gill
Salt Lake County District Attorney

35 E 500 S, Salt Lake City, UT 84111
Telephone 385.468.7600 · Fax 385.468.7736 · www.districtattorney.slco.org

AUDIT FINDING 1: Opportunities to Clarify and Strengthen Approval Practices for the Travel/ Training Request Form and Request for Travel Allowance Forms

RECOMMENDATION 1.1: We recommend that Management establish distinct alternate approvers for the Division Director and Elected Official/Department Head positions. Using the same individual to approve both roles may limit the effectiveness of internal control measures designed to maintain segregation of duties.		
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	60 days	Elizabeth Bayler, Admin & Fiscal Ops Director

Agency Response to Recommendation 1.1:

The District Attorney's Office has 4 Chief Deputies and a Chief of Operations, all of whom are signatory designees for the District Attorney, Sim Gill. It has been our practice that if a Chief Deputy or the Chief of Operations sign their approval on the travel/training forms, that the request is approved and can move forward in the process of arranging travel since they are signing as a designee for our Elected Official. Most often we have additional signatures such as the employee, their supervisor and another member of our leadership team. We do agree that having a secondary signature on the forms strengthens the segregation of duties and we have written approval from Mayors Finance to use the signatures on our internal Travel Training Form for approvals. However, we do not have a Division Director classification in all areas of our office. We will work on adding language to our current internal travel training guidelines that indicate who may sign as Elected Official/Department Head as well as the alternative position for the secondary approval signature. We look forward to updates to policy 1019 that will include management scenarios that fit Elected Offices structures that differ from a Department/Division structure.

RECOMMENDATION 1.2: We recommend that Management create written policies and procedures to identify the alternative approvers for the Division Director and Elected Official/Department Head positions to ensure the appropriate and consistent approvals are documented on <i>Travel/Training Request Form and Request for Travel Allowance Form</i> .		
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	60 days	Elizabeth Bayler, Admin & Fiscal Ops Director

Agency Response to Recommendation 1.2:

35 E 500 S, Salt Lake City, UT 84111
 Telephone 385.468.7600 · Fax 385.468.7736 · www.districtattorney.slco.org

While the District Attorney's Office currently has direction in writing from the District Attorney, Sim Gill, that the 4 Chief Deputies as well as the Chief of Operations are signatory designees for him, we will work on adding language to our current internal travel training guidelines that indicate who may sign as Elected Official/Department Head as well as the alternative position for the secondary approval signature in lieu of a Division Director. We look forward to updates to policy 1019 that will include management scenarios that fit Elected Offices structures that differ from a Department/Division structure.

RECOMMENDATION 1.3: We recommend that Management review their <i>Travel/Training Request Form</i> and the <i>Request for Travel Allowance Form</i> , and determine whether there is duplication of controls, such as travel authorization signatures. If both forms continue to be used, we recommend ensuring that each form's approvals are complete and clearly represent independent authorization steps.		
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	60 days	Elizabeth Bayler, Admin & Fiscal Ops Director

Agency Response to Recommendation 1.3:

The District Attorney's Office received approval from Mayors Finance to utilize our internal form for travel approval signatures in lieu of the Request for Travel Allowance form signature blocks to create efficiencies in the travel request process. This is noted in the audit document on page 7. However, we have continued to also have the Request for Travel Allowance form signed by the Chief Deputy or Chief of Operations, as the designee for the Elected signature, as an approval for the expense of DA budget dollars after the full cost had been determined. Our internal form only includes the registration fee amount with no other other cost information and is an approval of the travel request only based on factors such as relevance to the employee's position, CLEs to be earned, prior training opportunities, office needs for certain training, etc. We believe it is important to show that the dollar amount of the request has been approved and that this signature adds an internal control rather than duplicating one. Therefore, we do intend to continue using both forms. Seeing as the signature on the Request for Travel Allowance form in this instance is for expense approval only, we will continue to ask Mayors Finance to refer to our internal form for other approval signatures and therefore will not have an employee or Division Director signature on the Request for Travel Allowance form. Efforts to obtain additional signatures on the Request for Travel Allowance Form for employees and the Division Director after our internal form has been signed by the employee, Supervisor, and Chief Deputy, would be inefficient and a waste of taxpayer dollars in time spent. Elizabeth Bayler, Admin & Fiscal Ops Director and as well as the District Attorney's Travel Coordinator are both participating in the Travel Process Improvement Group. This group is working on updates to policy 1019. We will continue to participate in this group and work to streamline these processes. We look forward to updates to policy 1019 that will include management scenarios that fit Elected Offices structures that differ from a Department/Division structure and allow for more efficient processes to be implemented.

AUDIT FINDING 2: Opportunity to Strengthen Compliance with Travel Reimbursement Approval Requirements

RECOMMENDATION 2.1: We recommend that Management formally designate a qualified individual to fulfill the Division Director-level approval role for the <i>Travel Expenditure Report Form</i> . This designation should be documented and consistently applied to ensure compliance with County Travel Policy.		
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	60 days	Elizabeth Bayler, Admin & Fiscal Ops Director

Agency Response to Recommendation 2.1:

The District Attorney's Office has 4 Chief Deputies and a Chief of Operations, all of whom are signatory designees for the District Attorney, Sim Gill. It has been our practice that if a Chief Deputy signs giving their approval on the travel/training forms, that the request is approved and can move forward in the process. We agree that the Travel Expenditure Report form does specifically say that both signatures are required. However, we do not have a Division Director classification in every area of our office. We will work on adding language to our current internal travel training guidelines that indicate who may sign as Elected Official/Department Head as well as the alternative position for the secondary approval signature in lieu of a Division Director. We look forward to updates to policy 1019 that will include management scenarios that fit Elected Offices structures that differ from a Department/Division structure.

AUDIT FINDING 3: Opportunity to Improve Airfare Quote Documentation and Compliance with Countywide Travel Policy 1019

RECOMMENDATION 3.1: We recommend that Management continue to adhere to completing the <i>Airline Ticket Arrangement Form</i> to comply with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses.		
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	Immediately	Elizabeth Bayler, Admin & Fiscal Ops Director

Agency Response to Recommendation 3.1:

35 E 500 S, Salt Lake City, UT 84111
 Telephone 385.468.7600 · Fax 385.468.7736 · www.districtattorney.slco.org

We agree that the current policy 1019 requires the use of the Airline Ticket Arrangement Form. We have not been using this form because it includes the same information that we email the State Travel Office, and that office does not require the form. This form was created over a decade ago when the payment of airfare was limited to one County PCard that was used in the Contracts & Procurement Division and provided the necessary information for that individual to allocate expenses charged to that card across County agencies. Even though other changes have been made to policy 1019 since the PCard Program was expanded and the form was no longer needed, the requirement for the use of the form was unfortunately never removed. The State Travel Office has requested we move to using their current process of obtaining airfare quotes and booking travel arrangements through an online website, however doing that would violate policy 1019. Until the current policy can be updated and this requirement removed or improved, we will use the Airline Ticket Arrangement Form as required by policy. We look forward to an updated policy from the Travel Process Improvement Group in the near future so that more efficiency can be realized in this process thus saving taxpayer dollars.

RECOMMENDATION 3.2: We recommend that the District Attorney’s Office collaborate with the County Council to revise Countywide Policy 1019: Authorization and Payment of Travel Related Expenses. This revision should establish an alternative method for documenting airfare arrangements that reflect current procedures and ensure the retention of accurate and complete flight information necessary for booking flights through the State Travel Office.		
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	Immediately	Elizabeth Bayler, Admin & Fiscal Ops Director

Agency Response to Recommendation 3.2:

Elizabeth Bayler, Admin & Fiscal Ops Director and as well as the District Attorney’s Travel Coordinator are both participating in the Travel Process Improvement Group spearheaded by Angelina Linnett with ODI. This group is working on updates to policy 1019. We will continue to participate in this group and look forward to a revised policy.

RECOMMENDATION 3.3: We recommend that Management establish and implement procedures to ensure the following: <ul style="list-style-type: none"> • Airfare quotes and all supporting documentation are consistently included in the travel packet of employees that are traveling by private vehicle. • A formal review process is conducted and documented to verify that the airfare quote and cost comparison were reviewed, and that the most cost-effective and reasonable travel option was selected. This process should include a clear indication of who is responsible for the review and approval. • Staff are trained on these procedures
--

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	Immediately	Elizabeth Bayler, Admin & Fiscal Ops Director

Agency Response to Recommendation 3.3:

The District Attorney’s internal Travel Training Guidelines includes the cash in lieu of airfare process when an employee requests to receive mileage for driving their personal vehicle and the Travel Coordinator has been trained in this process. Two packets out of the thirteen reviewed were for Bryce Canyon and did not have the cash in lieu of airfare completed because the Travel Coordinator did not realize there was an airport even remotely close to Bryce Canyon. Even though the analysis for cash in lieu of airfare was not completed for these two requests, it is important to note that considering a flight to the closest airport would have also required a rental car for 5 days with a 2-hour drive each way in addition to fuel, it is highly likely that the mileage paid was the most cost-effective and that no County dollars were misused. However, the requirement to provide the documentation in all circumstances has been reviewed with the coordinator and will be followed going forward. We look forward to revisions in policy 1019 that may allow for some flexibility when traveling within the State of Utah.