

AUDIT REPORT

An Audit of Aging and Adult Services Travel Expenses

JANUARY 2025



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AUDITOR'S LETTER

January 28, 2025

I am pleased to present our audit of the Salt Lake County Aging and Adult Services travel expenditures for the period from January 1, 2022, to December 31, 2022. The objectives of this audit were to examine Salt Lake County Aging and Adult Services travel booking processes and provide reasonable assurance that county employees comply with applicable travel policies when booking travel, and that an analysis is performed to determine if alternative forms of communication were considered before incurring travel expenses.

Our audit identified instances of non-compliance with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses and opportunities to strengthen internal controls. These issues include, not receiving a "cash in lieu" of airfare cost when employees traveled by private vehicle, nor a mileage reimbursement being calculated from the employee's County place of employment. Additionally, the required Airline Ticket Arrangement Form was not completed and submitted with the State Travel office for airfare quotes. Airfare was also not purchased at least 14 days in advance of travel without appropriate justification for the delay.

We also found issues with the completion of the Request for Travel Allowance Form. There was an instance of insufficient number of approval signatures for the travel instance and airfare charges not documented on the form.

We appreciate Aging and Adult Services' 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, appearing to read "Chris Harding".

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

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Travel Expense Audit of
Salt Lake County
Aging and Adult Services

January 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

Vehicle Mileage Reimbursement Process Did Not Consistently Comply with Countywide Policy 1019

We identified two out of 14 (14%) travel occurrences where employees drove private vehicles to a conference in St. George, Utah but cash in lieu of airfare was not obtained from the State Travel Office (STO) while booking travel. Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses 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 (...)"

Airfare Booking Process Did Not Consistently Comply with Countywide Policy 1019

For two out of five (40%) air travel occurrences there was no Airline Ticket Arrangement Form submitted to the State Travel Office (STO) to obtain airfare quotes. Instead, the Travel Coordinator emailed destination and date information requesting airfare options to the State Travel Office and the State provided quotes. Additionally, two out of five (40%) airfares were purchased four to nine days prior to the traveler's departure date without extenuating circumstances, like emergency travel. Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses states, "If air travel is required, the Agency Travel Coordinator shall complete an Airline Ticket Arrangement Form (...)" and that, "Sufficient lead time should be allowed for processing travel requests because airlines typically require tickets be purchased fourteen (14) days prior to the departure date to receive a substantial discount (...)"

Lack of Adequate Authorizing Signatures on the Request for Travel Allowance Form

We found one out of 14 (7%) Request for Travel Allowance Forms did not have the appropriate number of authorizing signatures. A signature is required by the traveler, Division Director and Department Director/Elected Official. Approval was received by the Department Head's alternative designee. Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses states, "(...) the Agency Travel Coordinator shall complete (...) a Request for Travel Allowance Form, which must be approved and signed by the traveler's Division Director and Elected Official/Department Director (...)"



Finding Risk Classifications

Classification	Description
1 – Low Risk Finding	<p>Low risk findings may have an effect on providing reasonable assurance that County employees are complying with County travel policy when booking travel.</p> <p>Recommendations may or may not be given to address the issues identified in the final audit report. If recommendations are given, management should try to implement the recommendations within one year of the final audit report date if possible. Follow-up audits may or may not focus on the status of implementation.</p>
2 – Moderate Risk Finding	<p>Moderate risk findings may have an effect on whether there is reasonable assurance that County employees are complying with County travel policy when booking travel.</p> <p>Recommendations will be given to address the issues identified in the final audit report. Management should implement the recommendations within one year of the final audit report date if possible. Follow-up audits will focus on the status of implementation.</p>
3 – Significant Risk Finding	<p>Significant risks are the result of one or more findings that may have an effect on whether there is reasonable assurance that County employees are complying with County travel policy when booking travel.</p> <p>Recommendations will include necessary corrective actions that address the significant risks identified in the final audit report. Management should implement the recommendations within six months of the final audit report date if possible. Follow-up audits will focus on the status of implementation.</p>
4 – Critical Risk Finding	<p>Critical risks are the result of one or more findings that would have an effect on whether there is reasonable assurance that County employees are complying with County travel policy when booking travel.</p> <p>Recommendations will include necessary corrective actions that address the critical risks identified in the final audit report. Management should implement the recommendations as soon as possible. Follow-up audits will focus on the status of implementation.</p>

BACKGROUND

The Salt Lake County Auditor’s Audit Services Division completed a limited-scope financial audit of Salt Lake County’s Aging and Adult Services (Aging and Adult Services) travel expenditures for the period of January 1, 2022, to December 31, 2022. The audit was performed in conjunction with a Countywide Audit 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, Aging and Adult Services had a total of 14 travel occurrences, with a total cumulative expense of \$13,758¹.

Aging and Adult Services is a division of the Salt Lake County Department of Human Services and provides a variety of services to older adults and those who care for them. Services such as Meals on Wheels, Home and Community care, and Rides for Wellness.

Aging and Adult Services employees may attend conferences and programs virtually or in person depending on circumstances. The designated agency Travel Coordinator is responsible for managing and processing vehicle and air travel arrangements for Aging and Adult Services employees. This includes coordinating airfare and hotel bookings, processing travel related expenditures, calculating and processing mileage and per diem reimbursements, and ensuring compliance with County travel policies and procedures.

OBJECTIVES AND SCOPE

The audit objectives were to examine Aging and Adult Services travel booking processes and travel expenditures to provide reasonable assurance that:

- County employees comply with applicable travel policies when booking travel.
- An analysis is performed to determine if alternative forms of communication were considered before incurring travel expenses. Examples of alternative forms of communication may be considering virtual options in lieu of in person.

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

⁷ 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 (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 but is not limited to:

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

Salt Lake County Mayor's Operations Travel Instructions and Checklist establishes guidelines and procedures for initiating travel, completing travel forms, and processing payments. It provides guidance on:

- Determining transportation and calculating mileage
- Per Diem calculations
- Adjustments relating to personal travel
- Purchasing Card (PCard) Payments
- Obtaining required approval signatures
- Processing of Per Diem and/or reimbursement

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 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.

Government Accountability Office (GAO) September 2014 Publication, "Standards for Internal Control in the Federal Government" Principle 10.13: Design of Appropriate Types of Control Activities, Section: Segregation of Duties, states:

"Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. (...)"

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. Where appropriate, performed either a review of the full population, stratified or judgmental sampling to review 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 Request Addendums, Airline Ticket Arrangement Forms*, 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 instances of non-compliance with the controls set forth within countywide policies related to processing travel expense payments, completion of travel forms and addendums, calculating mileage reimbursements, and retaining documentation.

Furthermore, we found there to be a lack of guidance within the Countywide Travel Policy regarding the requirements for travelers to justify in-person attendance versus virtual participation, if available, prior to travel. At a department level, a *Travel Request Addendum* is completed prior to booking travel to document whether virtual options are offered and the purpose of attendance.

We identified several instances where procedures did not adhere to the internal controls mandated by County or Department/Agency policies:

- Traveling employees used their own County PCard or other non-designated Travel Coordinators County PCard for hotel bookings and/or conference registration payments.

- Airfare tickets were not purchased at least 14 days prior to the departure date to ensure discounted rates were obtained. Emergency or last-minute travel was not attributed as the cause for the delay.
- The traveling Division Director had a travel instance of one approval signature present on the *Request for Travel Allowance Form* from the Department Head's alternative designee.
- A mileage reimbursement was calculated from somewhere other than the employees' County place of employment.
- Airfare charged to the Travel Coordinator's PCard was not recorded on the *Request for Travel Allowance Form* prior to being reviewed and approved by management.

There is a risk of potential fraud, waste, and abuse when appropriate controls over approvals, travel expenditure payment processing, per-diem and mileage reimbursements, and travel documentation are not in place or followed for each travel occurrence. It is crucial that Aging and Adult Services staff 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 booking employee travel arrangements.

FINDING 1 AND RECOMMENDATIONS

Vehicle Mileage Reimbursement Process Did Not Consistently Comply with Countywide Policy 1019

Risk Rating: **Moderate Risk Finding**

Two travel occurrences violated County Travel Policy 1019 as mileage reimbursements exceeded airfare costs due to missing pre-travel "cash in lieu of" airfare quotes and incorrect mileage calculations, risking overpayment and fund misuse.

When employees elect to drive a private vehicle in lieu of flying or using a County vehicle, the Travel Coordinator is responsible for including the "cash in lieu of" airfare cost documentation with the travel packet. The "lesser of" option will be reimbursed to the employee. Additionally, mileage is to be calculated from the traveler's County place of employment to the destination.

We identified two out of 14 (14%) travel occurrences where employees drove private vehicles to the same conference in St. George, Utah but cash in lieu of airfare was not obtained from the State Travel Office (STO) while booking travel. This resulted in two separate instances of noncompliance with the Countywide Travel Policy.

The first instance of noncompliance was due to a higher rate of reimbursement being received by the employees than the airfare quote. When the agency Travel Coordinator recognized the oversight and requested airfare costs from the STO more than a month after the travel departure date of January 24th, the round-trip airfare quote was \$317 per person. The airfare quote was less than the mileage reimbursements of \$339 and \$352 paid to the employees.

Additionally, we found that the mileage reimbursements varied for the same trip due to calculating from the traveler's residence and not the employee's County place of employment, also violating Countywide Travel Policy.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, Part 2.9 Travel Using Personal Vehicle, 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 they were unaware of the requirement to obtain airfare comparison quotes and/or cash in lieu of airfare prior to submitting the travel packet for review and final processing. They realized this oversight after the travel occurrence and subsequently requested airfare cost information from the State Travel Agency. Additionally, it was also an oversight in calculating the mileage reimbursement from the residence due to the Travel Coordinator being new to the position.

A lack of supporting “cash in lieu of” airfare documentation hinders an independent reviewer’s ability to verify a cost comparison of flying versus driving was performed. There is an increased risk that the traveler is reimbursed the higher cost, violating Countywide Travel Policy 1019 and possible fraud, waste or abuse of agency funds due to not using a lower airfare cost. Additionally, collecting airfare costs after the travel instance impacts the accuracy of the “cash in lieu” of airfare pricing due to airfare cost fluctuations.

1.1

RECOMMENDATION

Retain “Cash In Lieu of Airfare”

We recommend that Management have the Travel Coordinator consult the State travel office before issuing travel reimbursements to obtain “cash in lieu of airfare” rate when traveling by private vehicle. Documentation of cash in lieu of airfare and/or a cost comparison between driving and flying should be retained and included with the travel packet documentation.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

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

We recommend that Management implement at least an annual training regarding Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses. If Management has a new Travel Coordinator assigned, the training should be completed within 30 days of start date. Employees responsible for booking travel should acknowledge their understanding of the Travel booking procedures and retain documentation of the training.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

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

FINDING 2 AND RECOMMENDATIONS

Airfare Booking Process Did Not Consistently Comply with Countywide Travel Policy 1019

Risk Rating: **Moderate Risk Finding**

Two of five air travel occurrences violated County Travel Policy 1019 due to missing Airline Ticket Arrangement forms and late airfare bookings without documented extenuating circumstances, increasing travel costs and the risk of noncompliance and fund misuse.

Salt Lake County Countywide Policy 1019 requires an *Airline Ticket Arrangement (Arrangement) Form* for all air travel along with the *Request for Travel Allowance Form*. The Travel Coordinator completes and submits the Arrangement form to the State Travel Office as soon as possible. Additionally, travel approval and booking airfare should be done at least 14 days prior to the departure date to receive a discount, unless there are extenuating circumstances. This allows for sufficient lead time for making travel arrangements.

We found that two out of five (40%) air travel occurrences, the *Airline Ticket Arrangement Form* was not submitted to the State Travel Office for airfare quotes. Instead, the Travel Coordinator emailed destination and date information to the State Travel Office, requesting airfare quotes. The State Travel Office then provided the requested quotes.

Furthermore, two out of the five (40%) airfares were purchased four and nine days prior to the traveler's departure date, without any documented extenuating circumstances such as emergency travel.

We also found one out of five (20%) forms had a final approval signature by the Mayor's Office designee that was obtained on August 3, 2022, 11 days before the scheduled departure date of August 14, 2022.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, 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 2.2 Lead Time for Processing Requests, states:

“Sufficient time should be allowed for processing travel requests because airlines typically require that tickets be purchased fourteen (14) days prior to the departure date to receive a substantial discount. The Airline Ticket Arrangement form must be sent to the State Travel Office as far in advance as possible.”

Management explained that an *Airline Ticket Arrangement Form* was not used in these cases because it was either not formally required by the State Travel Office or because the airfare was booked using an airline credit, as noted on the *Request for Travel Allowance Form*. We inquired with the State Travel Office and confirmed that while the County’s *Airline Ticket Arrangement Form* is no longer required, it is still valuable for gathering the necessary information for accurate airfare bookings. Additionally, we reviewed the airfare booking procedures in the Salt Lake County Mayor’s Operations Travel Instructions and Checklist that Aging and Adult Services adheres to and found it did not mention completing the *Airline Ticket Arrangement Form*.

Management explained that delays in booking airfares were primarily due to the absence of the Travel Coordinator at the time of making travel arrangements. The previous Travel Coordinator processed and obtained reviews and approvals for travel packets together for convenience regardless of the travel date, which may have contributed to delays.

While the State Travel Office no longer requires the *Airline Ticket Arrangement form*, completing this form remains essential for ensuring compliance with Countywide Policy 1019. Additionally, delays in obtaining management reviews and approvals can significantly limit the time available for purchasing airfare and other travel-related bookings. This increases the risk of limited travel arrangement options and results in an increased risk of fraud, waste, and abuse of agency funds due to increased travel costs.

2.1

RECOMMENDATION

Airfare Bookings

We recommend that Management continue to complete the Airline Ticket Arrangement Forms to remain in compliance with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

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

2.2

RECOMMENDATION

Airfare Bookings

We recommend that Management designate an alternative Travel Coordinator to assist with booking airfare if the primary Travel Coordinator is absent.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

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

2.3

RECOMMENDATION

Request for Travel Allowance Form Approvals

We recommend that Management batch and process approvals on *Request for Travel Allowance Forms* at least 14 days prior to departure date to ensure timely processing of Per Diem and/or reimbursements.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

SEE PAGE 27 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 3 AND RECOMMENDATIONS

Lack of Adequate Authorizing Signatures on Request for Travel Allowance Forms

Risk Rating: **Moderate Risk Finding**

One of 14 travel allowance forms violated County Travel Policy 1019 as a Division Director signed as both traveler and approver, bypassing required dual approvals and increasing the risk of fraud and inadequate oversight.

The Agency Travel Coordinator completed the *Request for Travel Allowance Form* to provide Agency Management with a control mechanism to understand and authorize the scope, business purpose, and overall cost of a travel occurrence and per diem request. Along with the form, supporting documentation is attached to create the completed travel packet.

Aging and Adult Services has the traveler review and sign the *Request for Travel Allowance Form*. The form and supporting documentation are submitted to their supervisor, Division Director and potentially the Mayor's Office, if necessary, in accordance with the Countywide Travel Policy and Salt Lake County Mayor's Operations Travel Instructions and Checklist.

We found that one out of 14 (7%) *Request for Travel Allowance Forms* for a merit employee that had incorrect authorizing signatures present. The Division Director, who was the traveler, signed the "Division Director" approval line instead of as the "Employee/Traveler" on the form. There was one approval signature present by the Department Head/Elected official alternative signatory. A minimum of two approval signatures were not present for the merit employee's travel. Refer to **Appendix A** for a copy of a *Request for Travel Allowance Form* and the different signatories highlighted within the red text box.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related 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 (...). 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. (...)"

Salt Lake County Mayor's Operations Travel Instructions and Checklist: Step 2, Obtain Required Signatures, states:

1. Traveler reviews and signs
2. Division Director reviews and signs

3. Gather the supporting travel documents (...) before submitting to the Department level for signature
4. In some unique circumstances, the Mayor's approval may be required.

Management explained that the missing signature was an oversight likely due to a lot of other travel forms being processed around the same time. Additionally, management indicated that the Associate Division Director may not have been in office, preventing them from signing as an alternative. Management stated that it was preferable to have the Associate Division Director sign in place of the Division Director when the Division Director was the traveler, however this process was not a set procedure.

A lack of adequate management review and documented approval processes of travel expenditures increase the risk of fraud, waste, and abuse. This risk is heightened when management is traveling, due to an absence of separation of duties without proper review processes in place.

3.1

RECOMMENDATION

Travel Form Signatures

We recommend that Management have the Travel Coordinator verify and initial the *Request for Travel Allowance Forms* acknowledging that all appropriate Management approval signatures are present, in accordance with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses and internal procedures.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

SEE PAGE 27 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

3.2

RECOMMENDATION

Travel Form Signatures

We recommend that Management develop written procedures identifying the alternative designees when a Division Director, Department Head/Elected Official or other supervisory role authorized to approve travel is the traveler.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

SEE PAGE 28 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 4 AND RECOMMENDATIONS

Incomplete *Travel Request Addendum* Forms

Risk Rating: **Moderate Risk Finding**

Incomplete or unsigned *Travel Request Addendums*, with 50% lacking critical information or signatures, which undermines controls designed to ensure transparency, accountability, and justification for travel, increasing the risk of fraud, waste, and abuse of County resources.

Aging and Adult Services and Library Services both use the same internal *Travel Request Addendum* ("Addendum") to initiate travel prior to completing the County's required *Request for Travel Allowance Form*. The Addendum is not mandated by the Countywide Travel Policy. The agencies require the form and request their employees to complete it prior to booking travel for management to understand the scope and purpose of travel. The *Travel Request Addendum* includes specific questions regarding conference attendance options, such as availability of a virtual versus in-person option, any grant or certification requirements, the number of agency attendees for the conference, and how the conference will benefit the agency. The form asks the employee to sign and attest that the information provided is "true and accurate".

We found seven out of 14 (50%) *Travel Request Addendums* were either incomplete, lacking an answer to the question "How will the conference benefit your agency?", and/or missing the signature of the traveling employee. By not completing the necessary sections, the traveler could not provide reasoning for attending in person in lieu of virtual, if a virtual option was available.

Salt Lake County Human Services, *Travel Request Addendum*, states:

"Traveler is required to answer the questions below and this document must be submitted with all travel requests."

Management attributed the incomplete and unsigned *Travel Request Addendums* primarily to human error. Management explained the travelers likely signed the forms, but when combining pre-signed documents using Adobe, if not saved correctly, Adobe can inadvertently delete the signature.

Incomplete *Travel Request Addendum* Forms reflect a dissolution of the controls present. An incomplete form increases the risk of fraud, waste, and abuse due to lack of transparency and accountability of the travel being for County business purposes and acknowledgement by the employee of the travel purpose.

We recommend that Management have the Travel Coordinator or designee verify and initial or sign the *Travel Request Addendum Form*, confirming that all sections of the form are completed and signed by the traveler. The form should be retained with travel packet documentation.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

SEE PAGE 28 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Management ensure the Travel Coordinator reviews *Travel Request Addendum Forms* to verify that they are signed by the traveler and saved correctly, preserving the traveler's signature on the form. If necessary, County IT should be consulted to develop the necessary capabilities and procedures for combining PDFs with signatures into a single document without compromising the integrity of the signatures.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

SEE PAGE 29 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 5 AND RECOMMENDATIONS

Travel Coordinator's PCard Not Used to Process Travel Arrangements

Risk Rating: **Moderate Risk Finding**

Travel expenses were not consistently processed using the designated Travel Coordinator's PCard, with 29% of travelers using their own or non-designated cards, leading to inadequate oversight, reduced segregation of duties, and increased risk of fraud, waste, or abuse.

Travel Coordinators are responsible for overseeing travel authorization and arrangements per Salt Lake County Countywide Policy 1019. During the walkthrough, Management explained that the Travel Coordinator's PCard is the authorized PCard for booking travel arrangements. We reviewed the full population of 14 travelers to determine whether the Travel Coordinator processed the travel related expenses and if adequate separation of duties was maintained during the booking process.

Four out of 14 travelers (29%) used their own County PCard or other non-designated Travel Coordinator's PCard for hotel bookings and/or conference registrations.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, 1.0 Policy, states:

"(...) With exceptions noted in this policy, Agency Management and Travel Coordinators shall use a County approved and issued purchasing card to pay for airfare, lodging, and rental cars, as applicable..."

Government Accountability Office (GAO) September 2014 Publication, "Standards for Internal Control in the Federal Government" Principle 10.13: Design of Appropriate Types of Control Activities, Section: Segregation of Duties, states:

"Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. (...)"

Management clarified that during the audit period in 2022, employees could use their own PCard to pay for their own travel bookings. Prior to 2023, Management stated they were not aware of the requirement for travel expenses to be paid using the agency-designated Travel Coordinator's County PCard.

When the designated Travel Coordinator's PCard is not used to process travel expenses there can be an increased risk of inadequate oversight and/or overcharges occurring due to a lack of separation of duties.

The inconsistency of whose PCard can be used to process travel arrangements may lead to fraud, waste, or abuse, due to potential control breakdowns in the travel booking procedures.

5.1

RECOMMENDATION

Develop Written Procedures

We recommend that Management develop written procedures that the designated Travel Coordinator(s) use their assigned County approved and issued purchasing card to process travel arrangements, except for instances outlined in Salt Lake County Countywide Policy 1019. Written procedures should address how to document circumstances when the designated Travel Coordinator's PCard was not utilized.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

SEE PAGE 29 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 6 AND RECOMMENDATIONS

Airfare Not Recorded on the *Request for Travel Allowance Form*

Risk Rating: **Low Risk Finding**

The Travel Coordinator uses the *Request for Travel Allowance Form* to document the travel costs. The form separates costs by reimbursements to the traveler, like baggage fees, air transportation charged to personal credit card, vehicle mileage, or Per Diem and payments processed by County PCard such as hotel/lodging, airfare, and registrations. The Travel Coordinator enters the dollar amount for travel costs and submits the form for Management approval.

We found that for five out of 29 (17%) PCard travel transactions, the airfare charged to the Travel Coordinator's PCard was not recorded on the *Request for Travel Allowance Form* prior to the form being reviewed and approved by Management. The total amount of airfare not documented among the five *Request for Travel Allowance Forms* was \$1,250.

Airfare costs totaling \$1,250 were omitted from 17% of Request for Travel Allowance Forms, hindering compliance with County Travel Policy 1019, disrupting the reconciliation process, and increasing the risk of incomplete travel documentation and financial oversight.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, Section 2.5, Reconciliation of Airfare Charges to Travel Request states:

"Since airfare shall be charged, (...), to the Agency's purchasing card, a requisition or individual purchase order for airfare is not required. When the Agency receives the monthly statement from the purchasing card issuer, the Agency Travel Coordinator shall reconcile the airfare charge to the original Request for Travel Allowance form, along with all other purchasing card expenses charged on that travel request (...)"

Management stated that the previous Travel Coordinator may have been unaware of the process to update the *Request for Travel Allowance Form* to reflect the airfare purchase after the airfare options were approved.

When airfare costs are not entered on the *Request for Travel Allowance Form*, the Travel Coordinator cannot comply with County Travel policy in performing the monthly reconciliation process for airfare costs. Furthermore, there is an increased risk of retaining incomplete travel documents.

6.1

RECOMMENDATION

Review Checklist

We recommend that Management implement a review checklist for the Travel Coordinator to verify that the *Request for Travel Allowance Forms* are accurate and complete by including all travel related expenses for the specific occurrence.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

SEE PAGE 30 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

6.2

RECOMMENDATION

Implement a Training

We recommend that Management implement a training to ensure all Travel Coordinators are familiar with Countywide Travel Policy 1019 and the specific requirements for documenting airfare charges on the *Request for Travel Allowance Form*.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

SEE PAGE 30 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

6.3

RECOMMENDATION

Regular Review Process

We recommend that Management establish a regular review process by implementing a system to ensure that all *Request for Travel Allowance Forms* are accurate and complete, including the documentation of airfare charges.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: FEBRUARY 2, 2025

SEE PAGE 31 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 13 recommendations

1.1 RECOMMENDATION - Retain "Cash In Lieu of Airfare"

We recommend that Management have the Travel Coordinator consult the State travel office before issuing travel reimbursements to obtain "cash in lieu of airfare" rate when travelling by private vehicle. Documentation of cash in lieu of airfare and/or a cost comparison between driving and flying should be retained and included with the travel packet documentation.

1.2 RECOMMENDATION – Travel Training

We recommend that Management implement at least an annual training regarding Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses. If Management has a new Travel Coordinator assigned, the training should be completed within 30 days of start date. Employees responsible for booking travel should acknowledge their understanding of the Travel booking procedures and retain documentation of the training.

2.1 RECOMMENDATION – Airfare Bookings

We recommend that Management continue to complete the Airline Ticket Arrangement Forms to remain in compliance with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses.

2.2 RECOMMENDATION - Airfare Bookings

We recommend that Management designate an alternative Travel Coordinator to assist with booking airfare if the primary Travel Coordinator is absent.

2.3 RECOMMENDATION – Request for Travel Allowance Form Approvals

We recommend that Management batch and process approvals on Request for Travel Allowance Forms at least 14 days prior to departure date to ensure timely processing of Per Diem and/or reimbursements.

3.1 RECOMMENDATION – Travel Form Signatures

We recommend that Management have the Travel Coordinator verify and initial the Request for Travel Allowance Forms acknowledging that all appropriate Management approval signatures are present, in accordance with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses and internal procedures.

3.2 RECOMMENDATION - Travel Form Signatures

We recommend that Management develop written procedures identifying the alternative designees when a Division Director, Department Head/Elected Official or other supervisory role authorized to approve travel is the traveler.

4.1 RECOMMENDATION - Initial or Sign Travel Request Addendum Form

We recommend that Management have the Travel Coordinator or designee verify and initial or sign the *Travel Request Addendum Form*, confirming that all sections of the form are completed and signed by the traveler. The form should be retained with travel packet documentation.

4.2 RECOMMENDATION – Verify and Retain Signature

We recommend that Management ensure the Travel Coordinator reviews *Travel Request Addendum Forms* to verify that they are signed by the traveler and saved correctly, preserving the traveler's signature on the form. If necessary, County IT should be consulted to develop the necessary capabilities and procedures for combining PDFs with signatures into a single document without compromising the integrity of the signatures.

5.1 RECOMMENDATION - Develop Written Procedures

We recommend that Management develop written procedures that the designated Travel Coordinator(s) use their assigned County approved and issued purchasing card to process travel arrangements, except for instances outlined in Salt Lake County Countywide Policy 1019. The policy should address how to document circumstances when the designated Travel Coordinator's PCard was not utilized.

6.1 RECOMMENDATION - Review Checklist

We recommend that Management implement a review checklist to verify that the *Request for Travel Allowance Forms* are accurate and complete by including all travel related expenses for the specific occurrence.

6.2 RECOMMENDATION – Implement a Training

We recommend that Management implement a training to ensure all Travel Coordinators are familiar with Countywide Travel Policy 1019 and the specific requirements for documenting airfare charges on the *Request for Travel Allowance Form*.

6.3 RECOMMENDATION - Regular Review Process

We recommend that Management establish a regular review process by implementing a system to ensure that all *Request for Travel Allowance Forms* are accurate and complete, including the documentation of airfare charges.

AGENCY RESPONSE



Jennifer Wilson
Salt Lake County Mayor

AGING & ADULT SERVICES

Kelly Colopy
Department Director
Human Services

Paul Leggett
Division Director
Aging & Adult Services

**SALT LAKE COUNTY
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December 5, 2024

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

Re: Aging & Adult Services Audit of compliance with Countywide Policy 1019:
Authorization and Payment of Travel Expenses

Auditor Harding,

Thank you for recently taking the time to take a closer look at our division's compliance with Countywide Policy 1019. I appreciate the feedback and assessment of our division's processes in relation to this policy and know that the work done by your office, in order to continue to be good stewards of our taxpayer dollars is both necessary and admirable.

Your audit looked specifically at processes in our division occurring in 2022. Since then, we have had a change in staff, replacing the assigned Travel Coordinator from that time. We have continually worked on, and improved, the way we approach and accomplish tasks related to Policy 1019. This letter will outline specifics, related to your findings, as to how Aging and Adult Services will respond, train and correct the deficiencies found during your office's recent review of our compliance in this area.

Based on this audit, the County Auditor's office identified six findings and gave recommendation as to how each of these findings can be corrected for us to be fully compliant and ensure consistency with Policy 1019 moving forward. After reviewing the findings, and discussing the recommendations from your office with staff members responsible for ensuring Policy 1019 is followed as written, we are confident that we will be fully compliant moving forward.

Having agreed with your findings and recommendations, we have listed below our response to each item listed in your report.

Sincerely,

A handwritten signature in black ink that reads 'Paul Leggett'.

Paul Leggett
Division Director

AUDIT FINDING 1: Vehicle Mileage Reimbursement Process Did Not Consistently Comply with Countywide Policy 1019

RECOMMENDATION 1.1: We recommend that Management have the Travel Coordinator consult the State travel office before issuing travel reimbursements to obtain “cash in lieu of airfare” rate when travelling by private vehicle. Documentation of cash in lieu of airfare and/or a cost comparison between driving and flying should be retained and included with the travel packet documentation.		
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	February 2, 2025	Abigail Roberson – Office Supervisor

Narrative for Recommendation 1.1 including action plan.

AAS will follow the policy and recommendations listed above. This issue will be resolved once the recommendations have been implemented.

RECOMMENDATION 1.2: We recommend that Management implement at least an annual training regarding Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses. If Management has a new Travel Coordinator assigned, the training should be completed within 30 days of start date. Employees responsible for booking travel should acknowledge their understanding of the Travel booking procedures and retain documentation of the training.		
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	February 2, 2025	Abigail Roberson – Office Supervisor

Narrative for Recommendation 1.2 including action plan.

The office supervisor will host an annual training for all staff in supervision positions to review Policy 1019. This will be a training where staff are required to sign in to ensure that they have reviewed the policy. Additionally, if a new Training Coordinator starts with the division, they will work with the Travel Coordinator of Human Services to ensure consistency.

AUDIT FINDING 2: Airfare Booking Process Did Not Consistently Comply with Countywide Travel Policy 1019

RECOMMENDATION 2.1: We recommend that Management continue to complete the Airline Ticket Arrangement Forms to remain in compliance 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	February 2, 2025	Abigail Roberson – Office Supervisor

Narrative for Recommendation 2.1 including action plan.

The Airline Ticket Arrangement form will be used in every travel request made to ensure compliance with policy 1019. This will be undertaken as a standard part of the travel booking process.

RECOMMENDATION 2.2: We recommend that Management designate an alternative Travel Coordinator to assist with booking airfare if the primary Travel Coordinator is absent.		
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	February 2, 2025	Abigail Roberson – Office Supervisor. Angie Jackson – Quality Assurance Manager

Narrative for Recommendation 2.2 including action plan.

The office supervisor will work to train the Quality Assurance Manager to act as a back up Travel Coordinator. This will provide the necessary back up and consistency that is needed for adherence to the policy 1019.

RECOMMENDATION 2.3: We recommend that Management batch and process approvals on <i>Request for Travel Allowance Forms</i> at least 14 days prior to departure date to ensure timely processing of Per Diem and/or reimbursements.		
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	February 2, 2025	Abigail Roberson – Office Supervisor

Narrative for Recommendation 2.3 including action plan.

AAS will batch and process the approvals at least 14 days prior to departure as outlined above. This will be undertaken by the office supervisor.

AUDIT FINDING 3: Lack of Adequate Authorizing Signatures on Request for Travel Allowance Forms

RECOMMENDATION 3.1: We recommend that Management have the Travel Coordinator verify and initial the <i>Request for Travel Allowance Forms</i> acknowledging that all appropriate Management approval signatures are present, in accordance with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses and internal 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	February 2, 2025	Abigail Roberson – Office Supervisor

Narrative for Recommendation 3.1 including action plan.

AAS will implement the recommendations outlined above. This will ensure that all appropriate signatures are present as required by policy 1019.

RECOMMENDATION 3.2: We recommend that Management develop written procedures identifying the alternative designees when a Division Director, Department Head/Elected Official or other supervisory role authorized to approve travel is the traveler.

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	February 2, 2025	Angie Jackson – Quality Assurance Manager

Narrative for Recommendation 3.2 including action plan.

The QA manager will work to establish a policy/procedure that serves to inform the process for alternate signatures. The QA manager will work with the Human Services Travel Coordinator to ensure that there is a consistent approach, as necessary, across the department. Once this policy has been written, the QA manager will provide a training to those designated as alternatives for the division director signature.

AUDIT FINDING 4: Incomplete *Travel Request Addendum Forms*

RECOMMENDATION 4.1: We recommend that Management have the Travel Coordinator or designee verify and initial or sign the <i>Travel Request Addendum Form</i> , confirming that all sections of the form are completed and signed by the traveler. The form should be retained with travel packet documentation.		
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	February 2, 2025	Abigail Roberson – Office Supervisor

Narrative for Recommendation 4.1 including action plan.

The travel coordinator will ensure that the Travel Request Addendum form is fully completed – including signatures – prior to travel. This form will be retained as described above.

RECOMMENDATION 4.2: We recommend that Management ensure the Travel Coordinator reviews <i>Travel Request Addendum Forms</i> to verify that they are signed

by the traveler and saved correctly, preserving the traveler’s signature on the form. If necessary, County IT should be consulted to develop the necessary capabilities and procedures for combining PDFs with signatures into a single document without compromising the integrity of the signatures.		
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	February 2, 2025	Abigail Roberson – Office Supervisor

Narrative for Recommendation 4.2 including action plan.

The travel coordinator will work with the division IT manager to establish the necessary capabilities to ensure that a combined PDF of all documents can be created. This will secure the integrity of the signatures.

AUDIT FINDING 5: Travel Coordinator’s PCard Not Used to Process Travel Arrangements

RECOMMENDATION 5.1: We recommend that Management develop written procedures that the designated Travel Coordinator(s) use their assigned County approved and issued purchasing card to process travel arrangements, except for instances outlined in Salt Lake County Countywide Policy 1019. The policy should address how to document circumstances when the designated Travel Coordinator’s PCard was not utilized.		
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	February 2, 2025	Abigail Roberson – Office Supervisor

Narrative for Recommendation 5.1 including action plan.

The travel coordinator will establish a process for ensuring that ALL travel related costs are put on their purchasing card. No other payments for travel will be made outside of this process,

unless there are exceptions as outlined in Policy 1019. Any staff using their own purchasing card may be subject to disciplinary action.

AUDIT FINDING 6: Airfare Not Recorded on the *Request for Travel Allowance Form*

RECOMMENDATION 6.1: We recommend that Management implement a review checklist for the Travel Coordinator to verify that the <i>Request for Travel Allowance Forms</i> are accurate and complete by including all travel related expenses for the specific occurrence.		
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	February 2, 2025	Abigail Roberson – Office Supervisor

Narrative for Recommendation 6.1 including action plan.

The travel coordinator will develop a Request for Travel Allowance checklist. This checklist will be used to ensure the accuracy of all travel-related expenses.

RECOMMENDATION 6.2: We recommend that Management implement a training to ensure all Travel Coordinators are familiar with Countywide Travel Policy 1019 and the specific requirements for documenting airfare charges on the Request for Travel Allowance Form.		
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	February 2, 2025	Abigail Roberson – Office Supervisor

Narrative for Recommendation 6.2 including action plan.

AAS will work with the Human Services travel coordinator to undertake an annual training for travel coordinators to ensure compliance with Policy 1019, specifically covering airfare charges.

RECOMMENDATION 6.3: We recommend that Management establish a regular review process by implementing a system to ensure that all <i>Request for Travel Allowance Forms</i> are accurate and complete, including the documentation of airfare charges.		
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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	February 2, 2025	Angie Jackson – QA Manager

Narrative for Recommendation 6.3 including action plan.

The QA manager will use the existing internal process to conduct randomized reviews of the Request for Travel Allowance forms. These will occur semi annually and will be used a not only a review but as an opportunity for training.