

AUDIT REPORT

An Audit of Salt Lake County Health Department's Travel Expenses

DECEMBER 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

December 16, 2025

I am pleased to present our audit of the Salt Lake County Health Department's 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 Health Department and provide reasonable assurance that county employees comply with applicable travel policies when booking travel.

Our audit identified opportunities to improve the safeguards in the Health Department's travel booking process. Specifically, strengthening signatures and approvals on the following internal forms, Travel Request Addendum, Travel Request and Travel Authorization Forms to ensure proper travel initiation. In addition, ensuring secondary approval from either the Elected official or Department head on the Request for Travel Allowance Form to improve adherence to the Countywide Travel Policy. We also identified opportunities to improve the retention and recording of travel documentation, such as U.S. General Services Administration (GSA) Per Diem rate.

We appreciate the Health Department for its responsiveness and commitment to promptly implementing our recommendations, which are essential to safeguarding the county's operational and financial integrity.

The Health Department agreed with all nine recommendations in this report and has provided implementation dates for each corrective action. In accordance with GAGAS and internal follow-up procedures, our office will conduct a follow-up review no earlier than six months after the issuance of this report to assess the status and effectiveness of corrective actions.

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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**AN AUDIT OF
SALT LAKE COUNTY
HEALTH
DEPARTMENT'S
TRAVEL EXPENSES**

NOVEMBER 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

Opportunity To Strengthen Travel Form Signatures

We found that three of 29 (10%) merit employee travel instances either lacked the traveler's signature or did not include proper approval signatures on the *Travel Request Addendum*, *Travel Request*, or *Travel Authorization Forms*.

Opportunity To Strengthen Approval Signatures On *The Request for Travel Allowance Form*

We found that two out of 29 (7%) merit employee travel packets were missing the required secondary approval signature from either the Elected Official or Department Head.

Opportunity To Enhance Supporting Travel Document Retention

Based on a review of supporting documentation, we found that two out of four (50%) appointed employee travel packets did not have U.S. General Services Administration (GSA) Per Diem rate supporting documentation retained with the completed travel packet.



Finding Risk Classifications

Classification	Description	Action
High Risk	<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. 	Urgent Corrective Actions are Necessary
Medium Risk	<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. 	Promptly Implement Recommendations
Low Risk	<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. 	Implement Minor Improvements and Proactive Enhancements

BACKGROUND

The Salt Lake County Auditor's Audit Services Division completed a limited-scope performance audit of the Salt Lake County Health Department's 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

During the audit period, the Salt Lake County Health Department processed 127 travel instances. This included 91 travel instances for merit employees, four for appointed or elected officials, and 32 for non-employees, with total expenses of \$221,954. Department staff and appointed officials attended conferences, training, and programs either virtually or in person.

The department's designated agency Travel Coordinator manages and processes travel arrangements for the Health Department. Responsibilities include booking airfare and hotels, processing travel-related expenditures, calculating and processing vehicle mileage and per diem reimbursements, and ensuring compliance with County travel policies and procedures.

County Elected Officials and Appointed Officials are permitted to make their own travel arrangements. For these instances, appropriate source documentation, such as invoices and receipts, are processed by the Travel Coordinator and submitted to Mayor's Finance Administration (Mayor's Finance) for reimbursement.

Because public funds support travel, it is essential that policies are followed and records are maintained to ensure accountability, compliance, and stewardship of taxpayer resources.

OBJECTIVES AND SCOPE

The audit objectives were to examine the Salt Lake County Health Departments travel booking processes and travel expenditures to provide reasonable assurance that:

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

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

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

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 (PCard) by county agencies. It provides guidance on:

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

METHODOLOGY

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*. 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.

To address the audit objectives and assess the adequacy of internal

controls over travel expenditures, we:

1. Met with agency personnel to gain an understanding of travel procedures and controls in place over travel approvals, booking, and reimbursements. Observed processes were documented and agreed upon to ensure accuracy and consistency of understanding.
2. Performed population reviews or judgmental sampling of travel transactions to evaluate documentation, expenditures, and purchasing card (PCard) activity recorded within the County's financial system. Sampling was based on risk factors such as dollar amount, travel type, and documentation completeness. Results were used to identify control weaknesses and were not projected to the full population.
3. Obtained and reviewed supporting documentation from the County's financial system and agency contacts. Documents included, but were not limited to, *Request for Travel Allowance and Reimbursement Forms*, *Travel Expenditure Report Forms*, *Travel Request Forms*, *Travel Authorization Forms*, *Travel Request Addendum Forms*, *Airline Ticket Arrangement Forms*, PCard cardholder statements, PCard transaction detail reports, airfare and hotel invoices, program or conference registration confirmations, and related correspondence.
4. Performed unannounced on-site testing to verify controls over PCard custody and security.
5. Reviewed U.S. General Services Administration (GSA) rates for per diem and mileage reimbursements to verify accuracy of calculations and compliance with County requirements.
6. Evaluated compliance with applicable criteria, including:
 - o Countywide Policy 1019: *Authorization and Payment of Travel-Related Expenses*
 - o Countywide Policy 7035: *Purchasing Cards Authorization and Use*
 - o *Mayor's Operations Travel Instructions and Checklist*
7. Analyzed evidence and results from testing to determine whether the Health Department's travel processes complied with County policy, maintained adequate documentation, and demonstrated effective internal controls.

The evidence obtained during this audit provides a reasonable basis for the findings and conclusions presented in this report.

CONCLUSIONS

During the audit period, we identified opportunities to improve the controls set forth within the Countywide Travel Policy related to reviews and approvals of travel forms and documentation of reimbursed costs and airfare quotes.

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

- Missing signatories to authorize and approve travel using the *Travel Request Addendum*, *Travel Request*, *Travel Authorization Form*, and *Request for Travel Allowance Form*.
- Inconsistencies in supporting documentation retained with the completed travel packet.

When appropriate controls over reviews, approvals, and document retention are not followed for each travel occurrence, there is a risk of potential fraud, waste, or abuse. Although no instances of fraud, waste, or abuse were identified during the audit, it is important that the Health Department complete reviews and approvals of travel forms accurately while adhering to the procedures outlined in the Countywide Travel Policy to mitigate risks and reinforce accountability and compliance with internal control standards.

FINDING 1 AND RECOMMENDATIONS

Opportunity To Strengthen Travel Form Signatures

Risk Rating: **Medium Risk Finding**

Three of 29 travel instances were missing required signatures, indicating an opportunity for improving internal controls.

The Health Department relies on three internal forms to initiate and approve travel. Each form serves a different purpose and requires signatures to ensure accountability and oversight.

- **Travel Request Addendum ("Addendum")** - Initiates the travel process. Travelers use it to explain the purpose of travel, indicate if multiple staff will attend, and confirm whether the trip is tied to a grant, certification, or if a virtual option was available. Travelers must sign the form to certify the information is "true and accurate." The Addendum is completed before the County's required *Request for Travel Allowance Form*. While the Countywide Travel Policy does not mandate this form, the Health Department and some other County agencies require it as part of their internal travel procedures to ensure management understands the travel purpose. (An example template of the *Travel Request Addendum* can be viewed in **Appendix A**.)
- **Travel Request Form** - Records conference details, registration, transportation type, justification for attendance, and billing codes. (An example template of the *Travel Request Form* can be viewed in **Appendix B**.)
- **Travel Authorization Form** - Approves out-of-county travel. It identifies the division, employee, and type of vehicle used, and it requires signatures from both the supervisor and division director. (An example template of the *Travel Authorization Form* can be viewed in **Appendix C**.)

We found that three of 29 (10%) merit employee travel instances in our sample were missing signatures on the corresponding forms:

- Two Addendums lacked the traveler's signature.
- One *Travel Request Form* and *Travel Authorization Form* was signed and approved only by the traveler, who served as the division director. This reflected a lack of segregation of duties on the forms.

The remaining 26 of 29 (90%) travel instances included all required signatures and complied with the applicable travel form requirements.

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.

Salt Lake County Mayor's Operations Travel Instructions, states,

Travel is initiated when employee fills out the agency internal travel request form(s), as well as the Travel Addendum, and submits to the travel coordinator.”

Management explained that one *Travel Request Addendum Forms* lacked a traveler signature because the wrong form was used. The Administrative Services version of the Addendum was used instead of the Human Services version. The Administrative Services form does not include a signature line. The second missing signature on the Addendum was an oversight. Management also noted that the Division Director signed in both places on the *Travel Request Form* and *Travel Authorization Forms* because Management permits Division Directors to sign both areas on internal forms if they are a supervisor and Division Director.

Missing traveler signatures on *Travel Request Addendum Forms* may raise concerns about accountability and the traveler’s acknowledgment of the terms and conditions outlined in the form. Additionally, when a traveler who is a supervisor and division director approves their travel initiation forms, it creates a lack of separation of duties, potentially compromising oversight and the control of having a supervisor or alternative designee authorize the employee’s travel.

1.1	RECOMMENDATION	TRAVELER SIGNATURES
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We recommend that Management require traveler signatures on all *Travel Request Addendum Forms* by configuring mandatory electronic signature fields that prevent submission without completion. For paper-based forms, review controls should ensure signatures are obtained before approval.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 3/08/26

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

We recommend that Management develop written procedures to prohibit a traveler who is a supervisor and Division Director from authorizing their own *Travel Request Form* and *Travel Authorization Forms* to maintain proper segregation of duties. An alternate approver should be designated to review and authorize these forms to maintain proper segregation of duties.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 3/8/26

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

FINDING 2 AND RECOMMENDATIONS

Opportunity To Strengthen Approval Signatures On The *Request for Travel Allowance Form*

Risk Rating: **Medium Risk Finding**

Salt Lake County's Travel Policy requires employees to complete and sign the *Request for Travel Allowance Form* before their travel departure date. The form must include at least two approval signatures and up to three depending on circumstances, such as international travel. Signatures are required by the following:

1. Employee/Traveler
2. Division Director
3. Elected Official/Department Head
4. Mayor approval, if required.

Two of 29 (7%) travel packets were missing a required secondary approval signature. Missing approvals reduce oversight and increase the risk of unauthorized travel.

An example template of the *Request for Travel Allowance Form* is provided in **Appendix D**.

We found that two out of 29 (7%) merit employee travel packets in our sample were missing a secondary approving signature from the Elected Official or Department Head. In both instances, the forms included the traveler's signature and Division Director's signatures, but did not meet the policy requirement for at least two approving signatures.

The remaining 27 of 29 (93%) travel packets in our sample had all appropriate signatures included on the form.

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 explained that when the travel coordinator merged the travel documents into the completed travel packets, the complete

Request for Travel Allowance Forms may have been accidentally deleted or replaced with incomplete versions. Management was unable to locate the complete copies of the forms.

The absence of required signatures on the *Request for Travel Allowance Form* weakens internal controls over travel authorization. Without a secondary approver, there is an increased risk that travel is not properly authorized and that accountability for approvals cannot be verified. Additionally, incomplete record retention due to accidental deletion increases the risk of noncompliance with the accounting retention schedule for travel documentation.

2.1

RECOMMENDATION

REQUEST FOR TRAVEL ALLOWANCE FORM APPROVALS

We recommend that Management implement a mandatory signature field that prevents submission or approval of the *Request for Travel Allowance Form* without all required signature fields from the Employee/ Traveler, Division Director, Elected Official/Department Head, and if applicable, Mayor or designee, when it is electronically processed.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 3/08/26

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

2.2

RECOMMENDATION

ELECTRONIC DOCUMENT RETENTION FOR COMPLETED TRAVEL PACKETS

We recommend that Management establish a standardized electronic document retention process to ensure that completed *Request for Travel Allowance Forms*, including all approval signatures, are securely stored in the official travel documentation record and uploaded to MyFin. The process includes controls that prevent deletion or overwriting of approved forms.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 3/08/26

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

We recommend that Management provide periodic training to travel coordinators and approvers on the County's travel authorization requirements and record retention procedures to reinforce compliance and accountability.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 3/08/26

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

FINDING 3 AND RECOMMENDATIONS

Opportunity To Enhance Supporting Travel Document Retention

Risk Rating: **Medium Risk Finding**

The travel coordinator must attach all supporting travel documentation with the *Request for Travel Allowance Form* before submitting the completed travel packet to Mayor's Finance for per diem processing. This documentation is necessary to justify travel expenses and per diem. For air travel, airfare quotes obtained from the State Travel Office must also be retained with the travel packet.

Appointed Employee Travel Packets (Full Population of 4)

50% of travel packets lacked GSA per diem support, and 3% lacked proof of a conference registration payment. Inconsistent documentation weakens transparency and limits verification of costs.

- **GSA Per Diem Documentation**

We reviewed all four travel packets for appointed employees and found that two out of four (50%) were missing supporting documentation for U.S. General Services Administration (GSA) per diem rates. We recalculated the per diem rates using the historical rates from GSA.gov and confirmed their accuracy. Because all 29 sampled merit employees travel packets included this documentation, applying the same standard for appointed employees would improve record quality and transparency.

The remaining two travel packets for appointed employees contained all required supporting documents, including GSA per diem documentation.

Merit Employee Air and Vehicle Travel Packets (Sample of 29)

- **Missing Registration Documentation**

We reviewed 29 merit employee travel packets that included air (14) and vehicle (15) travel and found that one out of 29 (3%) lacked documentation supporting a \$100 conference registration fee listed on the *Request for Travel Allowance Form*. We could not locate the registration charge in the County's purchasing card financial system, and the travel packet did not include a receipt or invoice verifying that the registration was paid for using a PCard, as was indicated on the *Request for Travel Allowance Form*.

The other 28 (97%) merit employee travel packets contained all required supporting documents.

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

"...County records discussed in this policy will (sic) managed in compliance with the Government Records Access and

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

2022 SLCo Travel Instructions and Checklist, Step 2 - Obtain required signatures, states,

Supporting travel documents must be submitted with the RTA form a minimum of two weeks before travel. The documents should be submitted in the order outlined:

Item 1: RTA Form (with traveler and Division Director signatures completed)

Item 2: Conference agenda with start and end date/time visible

Item 3: Registration confirmation and/or receipt

Item 4: Hotel confirmation and/or receipt

Item 5: Airfare quotes and car rental quote if applicable

Item 6: Copy of GSA per diem meal rate

Item 7: Any additional pertinent items"

Management was uncertain why GSA rate supporting documentation was not uploaded with the completed travel packets. However, they explained that the \$100 registration fee was likely carried over from a prior travel Request for Travel Allowance Form and did not apply to this trip.

Although GSA rates are available on the U.S. General Services Administration website, missing documentation increases the risk that reviewers and approvers may not verify the accuracy of per diem amounts entered on the travel forms when calculating the per diem reimbursement. Furthermore, when receipts and invoices are not retained with the travel packet supporting documentation, it becomes difficult to verify expenses listed on the travel forms are accurate.

3.1

RECOMMENDATION

DEVELOP WRITTEN PROCEDURES FOR
GSA RATE DOCUMENTATION

We recommend that Management develop a written internal policy and procedure for retaining GSA rate documentation.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 3/08/26

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

3.2

RECOMMENDATION

IMPLEMENT A TRAVEL PACKET CHECKLIST

We recommend that Management develop a travel packet checklist to ensure that:

- Conference registration fees, hotel costs, GSA rate and other supporting documentation related to travel reimbursement or per diem are accurate, complete and retained on file.
- Minimum of three airfare quotes are included. Identify which quotes are approved and who approved them.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 3/08/26

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

3.3

RECOMMENDATION

PROVIDE ANNUAL TRAVEL TRAINING

We recommend that Management implement an annual training for Travel Coordinators and employees on the type of documentation that should be retained and the necessary approval signature needed to complete their travel packet. A record of who attended and an acknowledgment of the attendees of their understanding of the Countywide Travel Policy 1019 must be retained on file.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 3/08/26

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

We recommend that Management require Travel Coordinators to sign or initial *Requests for Travel Allowance Forms* acknowledging they have completed a review of the forms for accurate and complete information and supporting documentation.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 3/08/26

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

FINDING 4 AND RECOMMENDATIONS

Opportunity To Improve Timeliness Of *Request for Travel Allowance Form* Submissions

Risk Rating: **Low Risk Finding**

Four of 29 (14%) travel packets were submitted less than 10 working days before departure without justification. Late submissions increase the risk of delayed reimbursements and add unnecessary administrative pressure.

Salt Lake County's Travel Policy directs that the *Request for Travel Allowance Form*, along with all supporting documentation, should be submitted to the Mayor's Finance for processing at least 10 working days prior to the traveler's departure date. Submitting the form on time ensures there is adequate time for per diem processing, reimbursements, and obtaining necessary department approvals before departure.

We found that 22 of 29 (76%) merit employee travel packets in our sample included *Request for Travel Allowance Forms* submitted to Mayor's Finance at least 10 working days before the traveler's departure. Three (10%) forms were submitted late but justified by extenuating circumstances. We did not classify these as exceptions. Four (14%) forms were submitted less than 10 working days before the departure date without documented justification. Specifically:

- Two forms were submitted eight working days prior to travel.
- One form was submitted seven working days prior to travel.
- One form was submitted five working days prior to travel.

None of the four late submissions included documentation explaining last-minute changes, emergency travel, or other circumstances that could justify the delay.

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 2.12 Processing Per Diem Requests, states,

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

Management stated that miscommunication about who was responsible for submitting the travel paperwork or other unknown factors caused the delays.

Submitting travel forms to Mayor's Finance less than 10 working days before departure increases the risk that travelers experience delayed per diem payments and reimbursements. These delays can create financial strain for employees and add pressure on Mayor's Finance

staff, potentially increasing the likelihood of processing errors. The absence of documented reasons for late submissions also highlights opportunities to improve communication and refine established procedures, in order to support more effective financial management for travel.

4.1

RECOMMENDATION

DOCUMENTATION OF DELAYS

We recommend that Management document the reason for any delay in submitting the *Request for Travel Allowance Form* to Mayor's Finance if submitted in less than 10 working days from the traveler's departure date (i.e. last-minute changes, emergency travel, or other). This documentation must be retained with the travel documentation.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 3/08/26

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

COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 9 recommendations

RECOMMENDATION 1.1:

We recommend that Management require traveler signatures on all *Travel Request Addendum Forms* by configuring mandatory electronic signature fields that prevent submission without completion. For paper-based forms, review controls should ensure signatures are obtained before approval.

RECOMMENDATION 1.2:

We recommend that Management develop written procedures to prohibit a traveler who is a supervisor and Division Director from authorizing their own *Travel Request Form* and *Travel Authorization Forms* to maintain proper segregation of duties. An alternate approver should be designated to review and authorize these forms to maintain proper segregation of duties.

RECOMMENDATION 2.1:

We recommend that Management implement a mandatory signature field that prevents submission or approval of the *Request for Travel Allowance Form* without all required signature fields from the Employee/ Traveler, Division Director, Elected Official/Department Head, and if applicable, Mayor or designee, when it is electronically processed.

RECOMMENDATION 2.2:

We recommend that Management establish a standardized electronic document retention process to ensure that completed *Request for Travel Allowance Forms*, including all approval signatures, are securely stored in the official travel documentation record and uploaded to MyFin. The process includes controls that prevent deletion or overwriting of approved forms.

RECOMMENDATION 2.3

We recommend that Management provide periodic training to travel coordinators and approvers on the County's travel authorization requirements and record retention procedures to reinforce compliance and accountability.

RECOMMENDATION 3.1:

We recommend that Management develop a written internal policy and procedure for retaining GSA rate documentation.

RECOMMENDATION 3.2:

We recommend that Management develop a travel packet checklist to ensure that:

- Conference registration fees, hotel costs, GSA rate and other supporting documentation related to travel reimbursement or per diem are accurate, complete and retained on file.
- Minimum of three airfare quotes are included. Identify which quotes are approved and who approved them.
- All the required signatures are obtained.

RECOMMENDATION 3.3:

We recommend that Management implement an annual training for Travel Coordinators and employees on the type of documentation that should be retained and the necessary approval signature needed to complete their travel packet. A record of who attended and an acknowledgement of the attendees of their understanding of the Countywide Travel Policy 1019 must be retained on file.

RECOMMENDATION 3.4:

We recommend that Management require Travel Coordinators to sign or initial *Requests for Travel Allowance Forms* acknowledging they have completed a review of the forms for accurate and complete information and supporting documentation.

RECOMMENDATION 4.1:

We recommend that Management document the reason for any delay in submitting the *Request for Travel Allowance Form* to Mayor's Finance if submitted in less than 10 working days from the traveler's departure date (i.e. last-minute changes, emergency travel, or other). This documentation must be retained with the travel documentation.

Appendix A

Travel Request Addendum Form Template



Travel Request Addendum

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

1. Is a virtual option available for this conference? ☐ Yes ☐ No

2. Is this conference part of a grant requirement? ☐ Yes ☐ No

Grant name: _____

3. Is this conference part of a certification? ☐ Yes ☐ No

Certification Requirement: _____

4. How many people from your agency will be attending this conference? _____

a. If more than one person will be attending, explain why that is necessary.


5. How will the conference benefit your agency?

Employee attests that the information provided is true and accurate

Employee Signature

Appendix B

Travel Request Form Template

 SALT LAKE COUNTY HEALTH DEPARTMENT	TRAVEL REQUEST FORM	Submit
Request for travel may be denied if not received at least 30 days prior to travel date.		
Name: _____ DOB: _____ <small>(As it appears on Employees Driver's license)</small>		
Merit Employee? <input type="checkbox"/> YES <input type="checkbox"/> NO		EIN#: _____
Employee Title: _____		Phone: _____ Division: _____
Destination: _____		Travel Dates: _____
Conference/Seminar Title: _____		
Registration due date: _____		Completed registration attached? <input type="checkbox"/> YES <input type="checkbox"/> NO
Transportation type: <input type="checkbox"/> AIR <input type="checkbox"/> COUNTY VEHICLE <input type="checkbox"/> PERSONAL VEHICLE <input type="checkbox"/> OTHER		
If using personal vehicle, who will be driving? _____		
<small>NOTE: Request for rental car must be justified and approved prior to leaving. Rental car is done by reimbursement only; contact Administration for further details.</small>		
Justification for attendance: _____ _____		
Additional information or requirements: _____ _____		
The following items must be included with this request form:		
<input type="checkbox"/> Agenda <input type="checkbox"/> Registration Information <input type="checkbox"/> Hotel Information <input type="checkbox"/> Out-of-State Travel Form <input type="checkbox"/> Out-of-County Form	Billing Codes Dept. ID _____ Fund Source _____ Project ID _____ Activity Code _____	
_____ Supervisor	_____ Date	
_____ Division Director	_____ Date	
<small>Salt Lake County Health Department promotes and protects community and environmental health saltlakehealth.org</small>		

Appendix C

Travel Authorization Form Template



TRAVEL AUTHORIZATION (OUT-OF-COUNTY)

Date: _____

Division: ☐ Clinical Services
☐ Community Health
☐ Environmental Health
☐ Executive Director's Office
☐ Population Health

Name of Employee(s) _____

authorized to travel outside of Salt Lake County boundaries to _____
Destination

Utah, on _____ to attend _____

Check Box if using:

☐ Private Vehicle
☐ County-owned vehicle

Supervisor

Date

Division Director

Date

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Appendix D

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: <input type="checkbox"/> Elected	<input type="checkbox"/> Appointed	<input type="checkbox"/> Merit	<input type="checkbox"/> Probationary <input type="checkbox"/> Temp <input type="checkbox"/> _____								
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.											
<input type="checkbox"/> Air	If traveling by air and no rental car, add \$50 for airport transportation costs =>		\$ _____								
<input type="checkbox"/> Baggage Fee	_____ (Airline)	Yes / No I will be checking a bag	\$ _____								
<input type="checkbox"/> County vehicle	Driver: _____										
<input type="checkbox"/> Private vehicle	_____ (Airfare)	vs _____ (# of Miles)	\$ _____								
<input type="checkbox"/> Private vehicle if Government Owned Vehicle available	_____ (# of Miles)	x 0.21	\$ _____								
<input type="checkbox"/> 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.)											
	Actual reserved hotel nightly rate _____	x _____ # of nights	\$ _____								
	Actual reserved hotel nightly rate _____	x _____	\$ _____								
(Use 2nd line if hotel rate changes during stay; ie different weekend rate)											
# of days on County business: _____	0 1/2	G.S.A. meal rate _____	\$ _____								
III. ADJUSTMENTS											
<input type="checkbox"/> Reason _____			\$ _____								
TOTAL TRANSPORTATION AND PER DIEM TO TRAVELER			\$ _____								
IV. P-Card Payments											
<input type="checkbox"/> Hotel/Lodging paid with P-card	Last 4 P-Card _____	Trans Date _____	\$ _____								
<input type="checkbox"/> Airfare paid with P-card	_____	_____	\$ _____								
<input type="checkbox"/> Registration paid with P-card	_____	_____	\$ _____								
V. REGISTRATION/TUITION											
Number of persons attending: _____		Invoice # _____									
(Please attach registrations for each individual, or list of all attendees if on same registration.)											
<input type="checkbox"/> Include in advance			\$ _____								
<input type="checkbox"/> To be paid directly by Mayor Finance			\$ _____								
Name and address of payee: _____											
<input type="checkbox"/> Acctg distribution:	Fund _____	Agency _____	Department _____								
	Fund Src _____	PC Bus Unit _____	Project _____								
		Activity _____	Category _____								
			Subcategory _____								
County purpose and/or explanation of any items not following Policy 1019: _____											
<table style="width: 100%; border-collapse: collapse;"><tr><td style="width: 33%;">Employee/Traveler _____</td><td style="width: 16%;">Date _____</td><td style="width: 33%;">Elected Official or Dept. Head _____</td><td style="width: 18%;">Date _____</td></tr><tr><td>Division Director _____</td><td>Date _____</td><td>Mayor Approval (If Required) _____</td><td>Date _____</td></tr></table>				Employee/Traveler _____	Date _____	Elected Official or Dept. Head _____	Date _____	Division Director _____	Date _____	Mayor Approval (If Required) _____	Date _____
Employee/Traveler _____	Date _____	Elected Official or Dept. Head _____	Date _____								
Division Director _____	Date _____	Mayor Approval (If Required) _____	Date _____								

AGENCY RESPONSE



Jennifer Wilson, Salt Lake County Mayor
Kelly Colopy, Human Services Director
Dorothy Adams, Executive Director

December 8, 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 Health Department appreciates the opportunity to respond to the recent audit and values the collaborative review of our internal controls and processes. We recognize the importance of continuous improvement and accountability. Please find our response below to each of the recommendations made in your report. We have carefully reviewed each finding and offer the following responses and planned corrective actions.

AUDIT FINDING 1: Opportunity To Strengthen Travel Form Signatures

RECOMMENDATION 1.1: We recommend that Management require traveler signatures on all <i>Travel Request Addendum Forms</i> by configuring mandatory electronic signature fields that prevent submission without completion. For paper-based forms, review controls should ensure signatures are obtained before approval.		
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	3/08/26	Stephanie Hart, Executive Assistant

By March 8, 2026, the travel coordinator will verify that all required signatures are complete. A secondary review will be performed by the executive assistant, or designee, prior to submission of the travel packet to Human Services for approval. This dual-review process will serve as the control.

RECOMMENDATION 1.2: We recommend that Management develop written procedures to prohibit a traveler who is a supervisor and Division Director from authorizing their own *Travel Request Form* and *Travel Authorization Forms* to maintain proper segregation of duties. An alternate approver should be designated to review and authorize these forms to maintain proper 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	3/8/2026	Stephanie Hart, Executive Assistant

By March 8, 2026, written procedures will be established prohibiting any traveler who serves as a supervisor or Division Director from approving their own Travel Request or Travel Authorization Forms. Alternate approvers will be designated and documented to review and approve these forms to ensure appropriate segregation of duties.

AUDIT FINDING 2: Opportunity To Strengthen Approval Signatures On the *Request for Travel Allowance Form*

RECOMMENDATION 2.1: We recommend that Management implement a mandatory signature field that prevents submission or approval of the *Request for Travel Allowance Form* without all required signature fields from the Employee/ Traveler, Division Director, Elected Official/Department Head, and if applicable, Mayor or designee, when it is electronically processed.

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	3/08/26	Andrew Driggs, Fiscal Manager

Implementation Plan: These forms are standard County paper-based forms that are digitally signed and uploaded upon completion. By March 8, 2026, prior to uploading any Request for Travel Allowance Form into MyFin, the travel coordinator will verify that all required signatures are present. The fiscal manager will then review all required signature fields for completeness prior to approval. This review process will serve as the control and will mirror the control identified in R1.1 due to the paper-based documentation process.

RECOMMENDATION 2.2: We recommend that Management establish a standardized electronic document retention process to ensure that completed <i>Request for Travel Allowance Forms</i> , including all approval signatures, are securely stored in the official travel documentation record and uploaded to MyFin. The process includes controls that prevent deletion or overwriting of approved forms.		
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	3/08/26	Stephanie Hart, Executive Assistant

Implementation Plan: By March 8, 2026, management will establish a standardized electronic document retention process to ensure that all completed Request for Travel Allowance Forms, including all required approval signatures, are securely stored as part of the official travel documentation record. Documents will be retained on the Health Department's designated storage system (K: drive or approved equivalent). All required documentation will be uploaded into MyFin, and any supplemental documentation generated due to exigent or other circumstances will be retained with the official travel record in the designated storage system.

RECOMMENDATION 2.3: We recommend that Management provide periodic training to travel coordinators and approvers on the County's travel authorization requirements and record retention procedures to reinforce compliance and accountability.		
Agree or Disagree with Recommendation	Target date to complete implementation activities	Name and Title of specific point of contact for implementation

2001 South State Street Suite S2-600 PO Box 144575 Salt Lake City, UT 84114-4575 T 385-468-4117 F 385-468-4106 saltlakehealth.org
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	(Generally expected within 60 to 90 days)	
Agree	3/8/26	Stephanie Hart, Executive Assistant

By March 8, 2026, management will develop and implement standardized training for travel coordinators and approvers on the County's travel authorization requirements and record retention procedures to reinforce compliance and accountability. This training will be required annually for travel coordinators and approvers.

AUDIT FINDING 3: Opportunity To Enhance Supporting Travel Document Retention

RECOMMENDATION 3.1: We recommend that Management develop a written internal policy and procedure for retaining GSA rate 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	3/08/26	Stephanie Hart, Executive Assistant

Implementation Plan: By March 8, 2026, Management will develop a written internal policy and procedure, or revise current standard, to include information on retaining GSA rate documentation and compliance across all travel files.

<p>RECOMMENDATION 3.2: We recommend that Management develop a travel packet checklist to ensure that:</p> <ul style="list-style-type: none"> Conference registration fees, hotel costs, GSA rate and other supporting documentation related to travel reimbursement or per diem are accurate, complete and retained on file.
--

<ul style="list-style-type: none"> Minimum of three airfare quotes are included. Identify which quotes are approved and who approved them. 		
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	3/08/26	Stephanie Hart, Executive Assistant

Implementation Plan: By March 8, 2026, management will revise the Travel Request Form to require documentation of conference registration fees, hotel costs, applicable GSA rate documentation, and all supporting materials related to travel reimbursement or per diem to ensure all required components are accurate, complete, and retained on file. The travel coordinator will review each completed travel packet to confirm that all required items are included. The executive assistant, or designee, will perform a secondary review and initial to attest that all required documentation is present. The completed packet will clearly identify at least three airfare quotes, indicate which quotes were approved, and document the individual who approved the selection.

RECOMMENDATION 3.3: We recommend that Management implement an annual training for Travel Coordinators and employees on the type of documentation that should be retained and the necessary approval signature needed to complete their travel packet. A record of who attended and an acknowledgement of the attendees of their understanding of the Countywide Travel Policy 1019 must be retained on file.		
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	3/8/26	Stephanie Hart, Executive Assistant

Implementation Plan: By March 8, 2026, management will develop and implement annual training for all travel coordinators and approvers on required travel documentation, approval signature requirements, and procedures for completing a travel packet. Records of training

completion will be maintained, and participants will be required to acknowledge their understanding of Countywide Travel Policy 1019. All training records and acknowledgements will be retained on file for compliance and audit purposes.

RECOMMENDATION 3.4: We recommend that Management require Travel Coordinators to sign or initial <i>Requests for Travel Allowance Forms</i> acknowledging they have completed a review of the forms for accurate and complete information and supporting 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	3/8/26	Stephanie Hart, Executive Assistant

Implementation Plan: By March 8, 2026, management will require travel coordinator to verify that all required signatures are complete. A secondary review will be performed by the executive assistant, or designee, prior to submission of the travel packet to Human Services for approval. The secondary reviewer will initial or sign *Requests for Travel Allowance Forms* acknowledging they have completed a review for accurate and complete information and supporting documentation. This dual-review process will serve as the control.

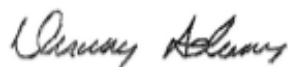
AUDIT FINDING 4: Opportunity To Improve Timeliness Of Request for Travel Allowance Form Submissions

RECOMMENDATION 4.1: We recommend that Management document the reason for any delay in submitting the <i>Request for Travel Allowance Form</i> to Mayor's Finance if submitted in less than 10 working days from the traveler's departure date (i.e. last-minute changes, emergency travel, or other). This documentation must be retained with the travel 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	3/8/26	Stephanie Hart, Executive Assistant
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Implementation Plan: Management has already implemented a requirement that any travel request submitted to the Health Department less than 30 days prior to travel must include written justification. In some cases, this timing results in the Request for Travel Allowance Form being submitted to Mayor's Finance less than 10 working days before the traveler's departure date. The required justification is documented and retained with the travel packet to ensure compliance and accountability. We will continue to do this and for any instances which require that the *Request for Travel Allowance Form* to Mayor's Finance if submitted in less than 10 working days from the traveler's departure date.

Sincerely,



Dorothy Adams, MPA, LEHS
Executive Director