

AUDIT REPORT

An Audit of Salt Lake County Mayor's Office Administration Travel Expenses

APRIL 2025



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AUDITOR'S LETTER

April 28, 2024

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

Our audit identified opportunities to improve the accuracy and efficiency of the travel booking process. Specifically, we found that controls outlined in the Countywide Travel Policy could be strengthened in several areas, including inaccurate reimbursement and adjustment amounts on travel forms, missing approval signatures, incomplete supporting documentation in travel packets, and untimely submission of travel forms. We also noted inconsistencies regarding whether retaining GSA rate documentation with the travel packet was a requirement.

We appreciate Mayor's Office Administration 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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**AN AUDIT OF
SALT LAKE COUNTY
MAYOR'S OFFICE
ADMINISTRATION
TRAVEL EXPENSES**

APRIL 2025

Objectives

The audit objectives were to provide reasonable assurance that the internal controls in place over travel initiation and booking procedures comply with all applicable County policies and procedures.

Areas of audit focus included the processes and procedures for the following:

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

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

REPORT HIGHLIGHTS

Opportunities to Enhance Travel Expense Reimbursement Accuracy

We found that three out of 23 (13%) *Request for Travel Allowance Forms* had inaccurate hotel reimbursements recorded, resulting in underpayments to three employees ranging from \$258 to \$517. A County purchasing card (Pcard) was used to reserve the hotel rooms, but the employees' personal credit card was charged upon check out. The employees qualified for hotel reimbursements upon return from their travel.

Opportunity to Improve Accuracy and Documentation of Travel Costs on *Request for Travel Allowance Forms*

We found that six out of 23 (26%) *Request for Travel Allowance Forms* had inaccurate records or duplicated registration, airfare, transportation, or hotel costs documented. For example, one form was found to include a \$235 lower registration fee than the actual dollar amount charged to a County PCard. Meanwhile another had a \$274 registration balance rolled forward from a separate travel instance that was not applicable to the travel instance.

Opportunity to Improve Consistency in Travel Approvals on the *Request for Travel Allowance* and *Travel Expenditure Report Forms*

For one out of 23 (4%) *Request for Travel Allowance Forms* we found that the traveler did not sign as the employee/traveler, but instead signed the line titled "Mayor Approval (If Required)". Nine out of the 23 (39%) travel packets that used the *Request for Travel Allowance Form* were found to have an inconsistent approval signature or be absent of at least three signatures present on the form. Finally, we found that two out of five (40%) *Travel Expenditure Report Forms* did not have a secondary approving signature from either the Department Head, Mayor, or Mayor's alternative designee.



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 following all travel policies 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 following all travel policies 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 following all travel policies 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 following all travel policies 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 the Salt Lake County Mayor's Office Administrations travel booking procedures for the period of January 1, 2022, to December 31, 2022. The audit was performed in conjunction with a Countywide Audit of Travel Expenditures, focusing on eight County agencies.

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

For the audit period, Mayor's Office Administration had 27 employee travel requests and one non-employee travel occurrence, with a total cumulative travel expense of \$42,264¹. The non-employee travel related to an in-person job interview.

The Salt Lake County Mayor's Office is the executive branch of the County government responsible for the direction and management of various executive branch departments, implementing programs established by the Mayor and coordinating policies along with the County Council.

The Mayor, Appointed Officials, and other Mayor's Office officials may attend events, conferences, and programs virtually or in person depending on circumstances. Three designated Travel Coordinators have the responsibility of managing and processing travel arrangements for the Mayor's Office. The Travel Coordinators coordinate airfare and hotel bookings, processing travel related expenditures, calculating and processing vehicle mileage and per diem reimbursements, and ensuring compliance with County travel policies and procedures.

The County allows Elected Officials and Appointed Officials to make their own travel arrangements. In these instances, the Travel Coordinator processes appropriate source documentation, such as invoices and receipts, and submits it to Mayor's Finance Administration for reimbursement.

OBJECTIVES AND SCOPE

The audit objectives were to examine Salt Lake County Mayor's Office Administrations travel booking processes and travel expenditures to provide reasonable assurance that:

¹ Source: "Expenditure Detail Report – Excel Workbook: PB605_Excel.xlsx". PageCenterX. 12/31/2022. The total cumulative travel expense figure encompasses all travel expenditures that were processed within the fiscal year 2022 for the Mayor's Office Administration. 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.

- 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 (Countywide Travel Policy) establishes policy and procedures that provide guidance regarding per diem allowances and payment for travel-related expenses for County personnel traveling on County business. It provides guidance on:

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

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

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

METHODOLOGY

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

1. Met with agency personnel to gain an understanding of travel procedures and agency controls in place over the travel approvals and booking process. Processes observed and described were documented and agreed upon.
2. Where appropriate, a review of the full population of travel occurrence documentation, expenditures, and PCard transactions within the County's financial system was performed.

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 and Reimbursement Forms*, *Travel Expenditure Report Forms*, *Airline Ticket Arrangement Forms*, purchasing (PCard) cardholder statements, PCard transaction detail reports, airfare/hotel invoices, program/conference booking invoices and confirmations, and emails.
4. Performed unannounced on-site testing for controls over PCard security.
5. Reviewed the U.S General Services Administration (GSA) rates for per diem and mileage reimbursements.

CONCLUSIONS

During the audit period, we identified opportunities to improve the accuracy and efficiency of the travel booking process. This includes strengthening controls set forth within the Countywide Travel Policy related to inaccurate reimbursement and adjustment amounts on travel forms, missing approval signatures, incomplete travel packet supporting documentation, and untimely submission of travel forms. There was also an inconsistency in whether it was a requirement for retaining GSA rate documentation with the travel packet.

We identified several instances where procedures did not adhere to the internal controls mandated by Countywide Travel Policy:

- County employees were entitled to hotel reimbursements ranging from \$258-\$517 because either the full or partial hotel cost was charged to the traveler's personal card.
- Inaccurate travel expenses documented on the *Request for Travel Allowance Form*.
- Missing travel authorizing signatures on the *Request for Travel Allowance and Travel Expenditure Report Forms*.
- *Request for Travel Allowance Form* submitted to Mayor's Finance for processing 29 days after the departure date.

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

FINDING 1 AND RECOMMENDATIONS

Opportunities to Enhance Travel Expense Reimbursement Accuracy

Risk Rating: **Moderate Risk Finding**

Three out of 23 *Request for Travel Allowance Forms* contained inaccurate hotel cost documentation, leading to discrepancies between reported charges and actual expenses.

Agencies use the *Request for Travel Allowance Forms* to document travel related expenses, such as, transportation, per diem, hotel cost, registration/tuition cost, and other travel related expenses. These expenses may be paid with an employee's personal card, a County PCard, or through Mayor's Finance. If employees cover their own travel costs, they may be eligible for County reimbursement. For example, the County reimburses nightly hotel room charges, but not incidental charges such as room service.

We found three out of 23 (13%) *Request for Travel Allowance Forms* had inaccurate record retention of travel costs. After reviewing the Per Diem and Purchasing Card Transactions associated with the employees' *Request for Travel Allowance Forms*, we determined that three employees were entitled to either full or partial hotel reimbursement ranging from \$258 to \$517. The *Request for Travel Allowance Forms* identified a County PCard as being charged when ultimately it was the traveler's personal card. This discrepancy caused the retained documentation of hotel charges in their *Request for Travel Allowance Forms* to not reconcile with the monthly PCard Statement due to either no charge or a difference in the charged PCard amount.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, Hotel/Lodging, Section 2.19 Approval and Payment Process, states,

"Travel Coordinator shall include on the Request/or *Request for Travel Allowance Forms* the amounts to be paid for lodging. (...) All hotel/lodging expenses may be paid using a County-issued purchasing card, and so noted on the *Request for Travel Allowance form*. Proof of payment and confirmation from the hotel or establishment shall be attached to the *Request for Travel Allowance form*. Travelers shall make arrangement with the hotel to obtain a copy of the final billing statement and provide this to their Agency Travel Coordinator for use in reconciling purchasing card charges."

Management confirmed this oversight and stated that the employees were entitled to additional hotel reimbursement and processed the reimbursements during the audit. The Countywide Travel Expense Audit frequently revealed instances where Travel Coordinator's reserved a hotel room using the assigned County PCard, but the hotel

charged either a deposit or none of the hotel cost to the County PCard. Upon checking out, the hotel charged the employee's personal card either the remaining balance or full hotel cost. When this occurred, the employees were reimbursed upon return and final billing information was retained.

To enhance the accuracy and reliability of travel expenditure reporting, it is crucial to ensure complete and accurate record retention. Insufficient record retention and employee awareness of reimbursement procedures increases the risk of unreimbursed employee travel expenditures and inaccurate travel records.

1.1

RECOMMENDATION

Written Procedures

We recommend that Management establish clear and consistent written documentation and verification procedures for travel expenses, such as specifying requirements for receipt submission, expense categorization, and calculation methods to promote uniformity and accuracy in reimbursement processes.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

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

1.2

RECOMMENDATION

Reimburse Employees

We recommend that Management reimburse the employees entitled to hotel cost.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: COMPLETED

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

We recommend that Management develop written guidelines and procedures for submitting qualified expense reimbursements that employees sign when completing the *Request for Travel Allowance Form*. The guidelines should include but are not limited to:

- Timeliness of submitting reimbursements
- Qualifying expenses
- Appropriate Source documentation

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

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

FINDING 2 AND RECOMMENDATIONS

Opportunity to Improve Accuracy and Documentation of Travel Costs on *Request for Travel Allowance Forms*

Risk Rating: **Moderate Risk Finding**

To comply with Countywide Travel Policy, agencies must attach supporting documentation, such as invoices and receipts for airfare, per diem, conference/program registrations, hotel, and other travel costs, to the *Request for Travel Allowance Form*. This supporting documentation is essential for corroborating the costs charged to the County or reimbursed to the travelers.

Review of travel expense records revealed areas where improved documentation on *Request for Travel Allowance Forms* can enhance accuracy and reduce potential inconsistencies.

We reviewed the full population of 23 travel instances and found the following six discrepancies in the *Request for Travel Allowance Forms*:

1. E-Credit Misclassification

- Airfare was purchased using an E-Credit of \$1,115.
- A lower-cost flight for \$846 was later identified and purchased, and an E-Credit was issued to refund the difference.
- However, the *Request for Travel Allowance Form* incorrectly documented the applied E-Credit as a PCard charge of \$846, despite no County PCard being used.

2. Duplicate Registration Fee

- We noted a duplicate registration fee from a prior trip. The \$274 registration/tuition recorded on the *Request for Travel Allowance Form* did not apply to the specific travel instance.

3. Missing Transportation Cost Record

- An employee purchased airfare for \$667, which was reimbursed in the Per Diem check.
- The *Request for Travel Allowance Form* did not document the airfare cost. However, the flight invoice and cost were included in the County's financial system as proof of purchase.

4. Duplicate Information in Adjustments Section

- One travel packet contained copied information from a previous *Request for Travel Allowance Form* in the "Adjustments" section, which was not applicable to the current travel instance.

5. Duplicate Hotel Cost Entry

- A \$1,190 hotel expense was recorded twice: once in the Per Diem section and again in the P-Card Payments section of the

Request for Travel Allowance Form.

- The employee had paid for the hotel costs, and the County PCard was not charged.
- There was no financial impact to the County.

6. Incorrect Registration Cost Entry

- The form listed the member registration fee of \$1,985 instead of the non-member registration fee of \$2,220.
- Since the traveler was not eligible for the member rate, the non-member registration cost was charged to the PCard, resulting in a \$235 difference between what was charged and what was recorded on the form.

While these discrepancies reflect documentation errors, our review confirmed that they did not result in any financial loss to the County.

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,

“Agencies will be responsible for maintaining records of the reconciliations of monthly payment-card issuer statements with individual Requests for Travel Allowance, including credit memos for cancelled trips and airfare fees. County records discussed in this policy will managed [sic] 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.”

Management explained these were input errors on the *Request for Travel Allowance Forms* for amounts entered. Management also stated that the incorrect documentation of the adjustment was due to duplicating the travel packet and not removing the details from the previous travel instance.

Ensuring the accuracy and completeness of *Request for Travel Allowance Forms* is crucial for effective internal controls. Incomplete or inaccurate information may hinder the ability to track the scope, business purpose and cost of travel, potentially leading to oversight and inefficiencies.

Additionally, duplicated forms can cause reimbursement or adjustment oversights, making the County vulnerable to fraud, waste, and abuse.

2.1

RECOMMENDATION

Improve Travel Packet Retention with Written Procedures

We recommend that Management develop written procedures for document retention related to travel packets, including any adjustments made to travel expenses. This should be communicated to all relevant personnel involved in the preparation and submission of travel packets.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

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

2.2

RECOMMENDATION

Strengthen Travel Reimbursement Controls

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

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

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

2.3

RECOMMENDATION

Require Travel Coordinator Sign-Off

We recommend that Management require Travel Coordinators to sign or initial *Request 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: 60 DAYS

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

We recommend that Management discontinue the practice of duplicating *Request for Travel Allowance Reimbursement Forms*. A new, blank form should be completed for each new travel instance.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: COMPLETED

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

We recommend that Management document if airfare is changed due to a lower cost and/ or if an E-Credit is used on the *Request for Travel Allowance Form*. The following should be documented in the "Adjustments" portion of the *Request for Travel Allowance Form*:

1. Initial date of purchase
2. Cancellation/Repurchase Date at lower cost
3. Whether any remaining E-Credit remains on a County PCard
4. Employee(s) who processed and authorized the airfare change

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: COMPLETED

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

FINDING 3 AND RECOMMENDATIONS

Opportunity to Improve Consistency in Travel Approvals on the *Request for Travel Allowance Forms and Travel Expenditure Report Forms*

Risk Rating: **Moderate Risk Finding**

A review of travel approval signatures on *Request for Travel Allowance Forms* highlighted opportunities to enhance consistency and ensure compliance with approval requirements. Refining the process for alternative designees can further support effective management oversight of travel expenditures.

The *Request for Travel Allowance Form* requires a minimum of two approval signatures and a maximum of three depending on circumstances, such as travel outside the United States. Signatures are required by the following:

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

Most agencies within the County have a Division Director and Elected Official/ Department Head to approve travel. However, some agencies may not have the same position titles and must assign alternative designees to ensure adequate segregation of duties for approving travel.

Due to the nature of the Mayor's Administration organization, alternative designees were assigned the Division Director and Elected Official/Department Head line items. Table 1 identifies the alternative designee in Mayor's Administration for each position.

Table 1: Required signatory and assigned alternative designee on *Request for Travel Allowance Form* for all employee types except Elected Officials and Department Heads

| Required signatory | Alternative Designee |
|--------------------|---|
| Division Director | Operations manager |
| Department Head | Chief of Staff |
| Elected Official | Mayor or Elected Official or Appointed Official |

The Operations Manager signed as the Division Director and the Chief of Staff signed as the Elected Official/Department Head. The Mayor often signed for Deputy Mayor's or other Elected/Appointed Officials. The Mayor's *Request for Travel Allowance Forms* are signed by either another Elected Official or one of the Mayor's designees.

Examples of inconsistencies:

- In one instance, the Chief of Staff signed as the Division Director, but no secondary signature was present for the Elected Official or Department Head.
- In another instance, the Chief of Staff signed as the Elected Official or Department Head, but no secondary approval signature was present for the Division Director designee.

Additionally, one out of 23 (4%) *Request for Travel Allowance Forms* was absent of the "Employee/Traveler" signature. The individual signed the "Mayor Approval (If Required)".

Table 2: Summarizes the *Travel Allowance Form* signature deficiencies

| Missing signature | Number of <i>Travel Allowance Forms</i> applicable |
|------------------------------------|--|
| Missing Division Director/Designee | 4 |
| Missing Elected Official/Dept Head | 5 |
| Missing Employee/Traveler | 1 |

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

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

Management stated that many of the Countywide forms do not make accommodation for the Mayor's Office. They must modify who signs for their specific titles. Management explained that they considered the Chief of Staff's signature precautionary, not mandatory.

Inconsistencies in the assigned alternative designees signing their corresponding role when approving *Request for Travel Allowance Forms* may lead to non-compliance and could undermine the integrity and reliability of the organizations travel expenditure reporting process. This can leave the County at risk of potential fraud, waste, or abuse for travel-related expenses. Additionally, the absence of a secondary approval signatory on *Request for Travel Allowance Forms* does not appropriately comply with countywide policy and increases the risk of

insufficient Management approvals for travel requests.

We found that nine out of 23 (39%) *Request for Travel Allowance Forms* completed for appointed employees had inconsistent approval signatures and did not meet the minimum requirement of two approval signatures.

3.1

RECOMMENDATION

Develop Written Designee Approval Procedures

We recommend that Management develop written procedures that identify the two alternative designee positions responsible for signing as the Division Director or Elected Official/Department Head. Establishing these procedures will ensure consistent compliance with approval requirements for *Request for Travel Allowance Forms* and strengthen accountability in the approval process for appointed officials.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

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

3.2

RECOMMENDATION

Implement Training for Accurate Travel Form Completion

We recommend that Management implement at least an annual training to all employees acting as Travel Coordinators regarding the correct completion and signing of *Request for Travel Allowance Forms*. This should include emphasizing the clear distinction between approval and employee signature fields to prevent missing signatures or signature errors.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

SEE PAGE 32 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 4 AND RECOMMENDATIONS

Opportunity to Enhance Approval Processes on *Travel Expenditure Report (TER) Forms* for Appointed Officials

Risk Rating: **Moderate Risk Finding**

Travel Expenditure Report (TER) Forms for appointed officials were found to be missing secondary approval signatures, which deviates from countywide policy requirements.

Travelers use the *Travel Expenditure Report (TER) Form* to request reimbursement after travel occurred. The *Travel Expenditure Report Form*, like the *Request for Travel Allowance Form*, requires a minimum of two approval signatures from the Division Director and Department Head or Elected Official for all employees except Elected Officials. Elected Officials require a minimum of one approval signature. As mentioned in Finding 3, Mayor’s Office Administration assigns alternative designees to sign as the Division Director and Elected Official/Department Head.

| Table 3: Number of Necessary Approval Signatures on Travel Expenditure Report by Employee Type | |
|--|------------------|
| Elected Officials | Appointed/ Merit |
| 1 | 2 |

We found that two out of five (40%) *TER Forms* completed for Appointed Officials did not have the secondary approval signature from either the Chief of Staff or Mayor/Mayor’s Designee assigned as alternative designees for the Elected Official/Department Head line. Although both forms had signatures present on the Division Director lines from appropriate signees, the control of having two authorizing signatures present on the form was not met.

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

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

Section 3.3 Processing TERs for Elected Officials, states,

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

Director or Elected Official.”

As mentioned in Finding 3, Management explained that many Countywide forms do not make accommodations for the Mayor’s Office, and they must modify their signatories. Management also explained that they did not consider the Chief of Staff’s signature mandatory on the TER forms.

Missing authorizing signatures on the *Travel Expenditure Report Form* may undermine the integrity and reliability of the organization’s travel expenditure reporting process. This can leave the County at risk of potential fraud, waste, or abuse for travel-related expenses. The absence of a second authorizing signatory on *Travel Expenditure Report Forms* does not comply with countywide policy and the controls present on the form, increasing the risk of fraud, waste, or abuse of the travel reimbursement process.

4.1

RECOMMENDATION

Develop Written Designee Approval Procedures

We recommend that Management develop written procedures that identify the two alternative designee positions responsible for signing as the Division Director or Elected Official/Department Head. Establishing these procedures will ensure consistent compliance with approval requirements for *Travel Expenditure Report Forms* and strengthen accountability in the approval process for appointed officials.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

SEE PAGE 32 FOR THE AGENCY’S FULL RESPONSE TO OUR RECOMMENDATION

4.2

RECOMMENDATION

Implement Training for Accurate Travel Form Completion

We recommend that Management implement at least an annual training to all employees acting as Travel Coordinators regarding the correct completion and signing of *Travel Expenditure Report Forms*. This should include emphasizing the clear distinction between approval and employee signature fields to prevent missing signatures or signature errors.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

SEE PAGE 33 FOR THE AGENCY’S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 5 AND RECOMMENDATIONS

Opportunity to Strengthen Compliance with Timely Submission of *Request for Travel Allowance Forms*

Risk Rating: **Low Risk Finding**

One *Request for Travel Allowance Form* was submitted to Mayor's Finance 29 days after the traveler's departure date.

The Agency Travel Coordinator submits the completed and approved *Request for Travel Allowance (Per Diem) Form*, along with supporting documentation, to Mayor's Finance at least 10 working days prior to the traveler's departure date. This process ensures the agency issues the per diem to the traveler prior to departure. County policy does not explicitly require submission at least ten working days in advance. If the form is submitted later, the traveler will receive the check upon their return.

We found that:

- One out of 23 (4%) *Request for Travel Allowance Forms* was invoiced by Mayor's Finance on March 25, 2022, which was 29 days after the departure date of February 13, 2022.
- The traveler's and approval signatures were dated April 5, 2022, which is 51 days after the departure date on the form.
- The hotel, airfare, and conference registration were booked two or more weeks before the departure date.

The agency should approve and submit the *Request for Travel Allowance Form* in advance of the departure date. Meanwhile, travelers submit the *Travel Expenditure Report Forms* upon their return and within three months of the departure date.

Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, 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/or 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. Otherwise, issuance of a per diem allowance check cannot be guaranteed in advance of travel. If a *Request for Travel Allowance form* is submitted weeks in advance to qualify for registration or other discounts, the early payments will be processed to take advantage of the discount. However, per diem checks will be delayed until two (2) weeks prior to traveler's departure date."

Management explained that several reasons could lead to a *Request*

for Travel Allowance Form not being submitted prior to departure. For example, being short staffed makes it difficult to determine what the priority is of processing forms. Additionally, appointed employees may wait until the full program agenda is available to assess the appropriateness and level of need for travel.

Not obtaining prior approval for travel weakens internal controls and increases the risk of non-compliance with the Countywide Travel Policy. Delayed submission of the *Request for Travel Allowance Forms* can lead to processing and payment delays, violating the Countywide travel policy on the appropriate type of travel form to submit. It weakens the present travel documentation and approval controls and increases the risk of fraud, waste or abuse of county resources.

5.1

RECOMMENDATION

Enhanced Travel Oversight Through Tracking System

We recommend that Management implement a tracking system (either electronic or hard copy) that is updated by a designated employee and identifies upcoming employee travel. Items include but are not limited to documenting the following:

1. Date of departure
2. Status of approvals and bookings
3. Submission date of the *Request for Travel Allowance Form* or *Travel Expenditure Report* to Mayor's Finance for per diem or reimbursement
4. Document delays or extenuating circumstances

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

SEE PAGE 34 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Management implement measures to streamline the approval process, such as establishing clear deadlines for obtaining approvals before travel departure dates.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

SEE PAGE 35 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Management work with County Council to develop a Travel Policy that aligns with the travel booking procedures for elected and appointed officials.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: NO TARGET DATE

SEE PAGE 35 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Management develop a training for booking travel for Appointed/Elected officials available to new hire administrators to attend within one month of hire.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: NO TARGET DATE

SEE PAGE 36 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 6 AND RECOMMENDATIONS

Opportunity to Strengthen Retention of GSA Rate Supporting Documentation

Risk Rating: **Low Risk Finding**

Three out of 23 travel forms lacked consistent GSA rate documentation, though correct rates were applied. Retaining this documentation consistently will improve compliance with county policy.

We found three of the 23 (17%) *Request for Travel Allowance Forms* lacked consistent supporting documentation of GSA rates used to calculate per diem. The remaining 20 travel packets consistently included this documentation. The agency should apply these practices for all travel instances as best practice. Using the GSA.gov website, we corroborated that the correct rate amounts were used for per diem issued to travelers.

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 managed [sic] 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."

Management stated that not retaining GSA rate documentation consistently with each travel packet was an oversight.

6.1

RECOMMENDATION

Develop and Implement a GSA Documentation Retention Policy

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

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 60 DAYS

SEE PAGE 37 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 17 recommendations

1.1 RECOMMENDATION

We recommend that Management establish clear and consistent written documentation and verification procedures for travel expenses, such as specifying requirements for receipt submission, expense categorization, and calculation methods to promote uniformity and accuracy in reimbursement processes.

1.2 RECOMMENDATION

We recommend that Management reimburse the employees entitled to hotel cost.

1.3 RECOMMENDATION

We recommend that Management develop written guidelines and procedures for submitting qualified expense reimbursements that employees sign when completing the *Request for Travel Allowance Form*. The guidelines should include but are not limited to:

- Timeliness of submitting reimbursements
- Qualifying expenses
- Appropriate Source documentation

2.1 RECOMMENDATION

We recommend that Management develop written procedures for document retention related to travel packets, including any adjustments made to travel expenses. This should be communicated to all relevant personnel involved in the preparation and submission of travel packets.

2.2 RECOMMENDATION

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

2.3 RECOMMENDATION

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

2.4 RECOMMENDATION

We recommend that Management discontinue the practice of duplicating *Request for Travel Allowance Reimbursement Forms*. A new, blank form should be completed for each new travel instance.

2.5 RECOMMENDATION

We recommend that Management document if airfare is changed due to a lower cost and/ or if an E-Credit is used on the *Request for Travel Allowance Form*. The following should be documented in the "Adjustments" portion of the *Request for Travel Allowance Form*:

1. Initial date of purchase
2. Cancellation/Repurchase Date at lower cost
3. Whether any remaining E-Credit remains on a County PCard
4. Employee(s) who processed and authorized the airfare change

3.1 RECOMMENDATION

We recommend that Management develop written procedures that identify the two alternative designee positions responsible for signing as the Division Director or Elected Official/Department Head. Establishing these procedures will ensure consistent compliance with approval requirements for *Request for Travel Allowance Forms* and strengthen accountability in the approval process for appointed officials.

3.2 RECOMMENDATION

We recommend that Management implement at least an annual training to all employees acting as Travel Coordinators regarding the correct completion and signing of *Request for Travel Allowance Forms*. This should include emphasizing the clear distinction between approval and employee signature fields to prevent missing signatures or signature errors.

4.1 RECOMMENDATION

We recommend that Management develop written procedures that identify the two alternative designee positions responsible for signing as the Division Director or Elected Official/Department Head. Establishing these procedures will ensure consistent compliance with approval requirements for *Travel Expenditure Report Forms* and strengthen accountability in the approval process for appointed officials.

4.2 RECOMMENDATION

We recommend that Management implement at least an annual training to all employees acting as Travel Coordinators regarding the correct completion and signing of *Travel Expenditure Report Forms*. This should include emphasizing the clear distinction between approval and

employee signature fields to prevent missing signatures or signature errors.

5.1 RECOMMENDATION

We recommend that Management implement a tracking system (either electronic or hard copy) that is updated by a designated employee and identifies upcoming employee travel. Items include but are not limited to documenting the following:

1. Date of departure
2. Status of approvals and bookings
3. Submission date of the *Travel Allowance Form* or *Travel Expenditure Report* to Mayor's Finance for per diem or reimbursement
4. Document delays or extenuating circumstances

5.2 RECOMMENDATION

We recommend that Management implement measures to streamline the approval process, such as establishing clear deadlines for obtaining approvals before travel departure dates.

5.3 RECOMMENDATION

We recommend that Management work with County Council to develop a Travel Policy that aligns with the travel booking procedures for elected and appointed officials.

5.4 RECOMMENDATION

We recommend that Management develop a training for booking travel for Appointed/Elected officials available to new hire administrators to attend within one month of hire.

6.1 RECOMMENDATION

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

AGENCY RESPONSE



Jennifer Wilson
Mayor

Erin Litvack
Deputy Mayor, County Services

Darrin Casper
Deputy Mayor, Finance and
Administration

Catherine Kanter
Deputy Mayor, Regional
Operations

Andrew Roberts
Chief of Staff

April 18, 2025

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

Dear Auditor Harding,

Thank you for the recent audit of travel expenses for the Mayor's Office Administration. We appreciate the time and effort your office dedicated to this review, as well as the clear recommendations provided to help us improve our internal processes.

The audit was useful in identifying areas where we can strengthen consistency and compliance with travel documentation and approvals.

We'd also like to acknowledge the work of your audit team. Their communication throughout the process was professional and clear, and we appreciated their collaboration during the review.

We are committed to addressing each recommendation and have included our responses and implementation plans which are detailed below.

We welcome continued collaboration with your office as we move forward with these improvements and remain committed to transparency and good governance. Please don't hesitate to reach out if any additional clarification or support is needed as we implement your recommendations.

Best,

A handwritten signature in cursive script, appearing to read 'Michelle Hicks'.

Michelle Hicks
Executive Operations Manager
Mayor's Office

Salt Lake County
Government Center
2001 South State Street,
Suite N-2100
Salt Lake City, UT
84114-4575

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AUDIT FINDING 1: Opportunities to Enhance Travel Expense Reimbursement Accuracy

| RECOMMENDATION 1.1: We recommend that Management establish clear and consistent written documentation and verification procedures for travel expenses, such as specifying requirements for receipt submission, expense categorization, and calculation methods to promote uniformity and accuracy in reimbursement processes. | | |
|--|---|--|
| Agree or Disagree with Recommendation | Target date to complete implementation activities (Generally expected within 60 to 90 days) | Name and Title of specific point of contact for implementation |
| Agree | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 1

We appreciate the Auditor's identification of this opportunity to enhance the consistency and accuracy of our travel expense reimbursements. While our team has historically worked to meet the standards set forth in Countywide Policy 1019, we acknowledge that the lack of formalized, internal written procedures contributed to the inconsistencies noted in the audit findings.

We expect these procedures will support greater uniformity in our documentation practices and minimize discrepancies that could result in under- or over-reimbursements. The finalized document will also serve as a training tool for both new and existing staff.

Target Implementation Date: In Process – June 2025

| RECOMMENDATION 1.2: We recommend that Management reimburse the employees entitled to hotel costs. | | |
|--|---|--|
| 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 | Completed | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 1.2

We acknowledge the oversight noted in the audit and have since reviewed the identified travel occurrences. Reimbursements for hotel expenses have already been processed for the employees entitled to reimbursement. This matter has been resolved in full, and we appreciate the Auditor's diligence in bringing it to our attention.

Implementation Date: Completed – February 2023

| RECOMMENDATION 1.3: We recommend that Management develop written guidelines and procedures for submitting qualified expense reimbursements that employees sign when completing the Request for Travel Allowance Form. The guidelines should include but are not limited to: <ul style="list-style-type: none">• Timeliness of submitting reimbursements• Qualifying expenses• Appropriate Source 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 | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 1.3

Develop written guidelines and procedures for submitting qualified expense reimbursements

We agree with the Auditor's recommendation and are currently in the process of developing a standardized set of written guidelines that will accompany the Request for Travel Allowance Form. These guidelines will clearly outline:

- Timelines for submitting reimbursement requests in relation to travel dates,
- Definitions and examples of qualifying expenses in alignment with Countywide Policy 1019
- Documentation expectations, including what constitutes appropriate source documentation (e.g., itemized receipts, confirmation of payment, final hotel folios, etc.).

These guidelines will be reviewed with all travelers prior to submitting their travel forms, and we plan to incorporate a traveler acknowledgment section, either a signature or digital confirmation—to reinforce compliance and understanding of expectations.

Once finalized, these materials will be included in travel orientation materials for both employees and Travel Coordinators to ensure consistency and accountability across all travel-related submissions.

Target Implementation Date: In Process – June 2025

AUDIT FINDING 2: Opportunity to Improve Accuracy and Documentation of Travel Costs on *Request for Travel Allowance Forms*

RECOMMENDATION 2.1: We recommend that Management develop written procedures for document retention related to travel packets, including any adjustments made to travel expenses. This should be communicated to all relevant personnel involved in the preparation and submission of travel packets.

| Agree or Disagree with Recommendation | Target date to complete implementation activities (Generally expected within 60 to 90 days) | Name and Title of specific point of contact for implementation |
|---------------------------------------|---|--|
| Agree | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 2.1

Develop written procedures for document retention related to travel packets, including adjustments

In response, we are formalizing written procedures that will outline expectations for retaining all supporting documents tied to travel reimbursements, including documentation for adjustments to previously recorded expenses.

These procedures will align with the County's retention schedule and policy requirements, and will specifically address:

- Retention of itemized receipts, invoices, and confirmations,
- Documentation of expense corrections or adjustments,
- Consistent use of the "Adjustments" section of travel forms, and
- Procedures for securely storing both digital and physical travel records.

Once finalized, the procedures will be distributed to all staff responsible for processing travel.

Target Implementation Date: June 2025

RECOMMENDATION 2.2: We recommend that Management implement review procedures to ensure the required supporting documentation is included in travel packets before they are submitted for reimbursement. This may involve implementing checklist systems or requiring secondary reviews by designated personnel to verify the completeness and accuracy of documentation.

| Agree or Disagree with Recommendation | Target date to complete implementation activities (Generally expected within 60 to 90 days) | Name and Title of specific point of contact for implementation |
|---------------------------------------|---|--|
| Agree | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 2.2

Implement review procedures to ensure required documentation is included in travel packets

We concur with the recommendation and are enhancing our internal review procedures to ensure all required supporting documentation is consistently included in travel packets prior to submission for reimbursement.

As part of this effort, we are developing a standardized checklist to be used by Travel Coordinators for each travel occurrence. The checklist will serve as a verification tool to confirm the inclusion of all relevant documentation, such as receipts, registration confirmations, hotel invoices, and airfare records.

These process improvements will help promote accountability, reduce documentation errors, and support compliance with County policy.

Target Implementation Date: June 2025

RECOMMENDATION 2.3: We recommend that Management require Travel Coordinators to sign or initial *Request for Travel Allowance Forms* 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 | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 2.3

Require Travel Coordinators to sign or initial Request for Travel Allowance Forms

We agree with the recommendation and are implementing a requirement for Travel Coordinators to sign or initial a form as part of the final review process. This step will formally acknowledge that the Travel Coordinator has verified the accuracy, completeness, and inclusion of all required supporting documentation prior to submission.

This added layer of accountability will be incorporated into the updated travel form template and reinforced through staff training. It also supports our broader goal of improving documentation quality and standardizing internal procedures.

This change will go into effect alongside our checklist implementation and document retention updates to ensure a consistent and coordinated rollout.

Target Implementation Date: June 2025

| RECOMMENDATION 2.4: We recommend that Management discontinue the practice of duplicating <i>Request for Travel Allowance Reimbursement Forms</i> . A new, blank form should be completed for each new travel instance. | | |
|---|---|--|
| 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 | Completed | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 2.4

Discontinue duplicating Request for Travel Allowance Forms

This issue has already been addressed in practice. Travel Coordinators have been instructed to use new, blank forms for each travel occurrence, and we have discontinued the duplication of prior forms to avoid errors or carryover data.

We will ensure this practice is clearly outlined in our upcoming internal policy and/or procedure documentation to reinforce consistency and accountability moving forward.

Implementation Date: Resolved – March 2025

Policy Documentation Update Target: June 2025

| RECOMMENDATION 2.5: We recommend that Management document if airfare is changed due to a lower cost and/ or if an E-Credit is used on the <i>Request for Travel Allowance Form</i> . The following should be documented in the “Adjustments” portion of the <i>Request for Travel Allowance Form</i> : | | |
|---|---|--|
| <ol style="list-style-type: none"> 1. Initial date of purchase 2. Cancellation/Repurchase Date at lower cost 3. Whether any remaining E-Credit remains on a County PCard 4. Employee(s) who processed and authorized the airfare change | | |
| 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 | Completed | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 2.5

Document airfare changes and E-Credit usage on travel forms

This recommendation has already been implemented in practice. Travel Coordinators are currently documenting airfare changes, including the use of E-Credits and cost adjustments, in the "Adjustments" section of the Request for Travel Allowance Form. This includes the original purchase date, repurchase details, credit balances, and the staff involved in authorizing changes.

We recognize the importance of formalizing this process and will clearly outline the documentation requirements in our upcoming internal travel policy and/or procedure manual to ensure long-term consistency and training for new staff.

Implementation Date: Resolved – March 2025

Policy Documentation Update Target: June 2025

AUDIT FINDING 3: Opportunity to Improve Consistency in Travel Approvals on the *Request for Travel Allowance Forms* and *Travel Expenditure Report Forms*

RECOMMENDATION 3.1: We recommend that Management develop written procedures that identify the two alternative designee positions responsible for signing as the Division Director or Elected Official/Department Head. Establishing these procedures will ensure consistent compliance with approval requirements for *Request for Travel Allowance Forms* and strengthen accountability in the approval process for appointed officials.

| Agree or Disagree with Recommendation | Target date to complete implementation activities (Generally expected within 60 to 90 days) | Name and Title of specific point of contact for implementation |
|--|--|---|
| Agree | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 3.1

Develop written procedures identifying alternative designee positions for travel approvals

We agree with the recommendation and have already identified the two alternative designee positions who will be responsible for signing as the Division Director and Elected Official/Department Head on travel forms. These individuals have been consistently performing in this role, and we will formalize their designation in our upcoming internal travel policy and procedure documentation.

This written clarification will ensure continuity, strengthen accountability in the approval process, and support compliance with County travel policy requirements for appointed officials.

Implementation Date: In Practice – March 2025

Policy Documentation Update Target: June 2025

| RECOMMENDATION 3.2: We recommend that Management implement at least an annual training to all employees acting as Travel Coordinators regarding the correct completion and signing of <i>Request for Travel Allowance Forms</i> . This should include emphasizing the clear distinction between approval and employee signature fields to prevent missing signatures or signature errors. | | |
|--|---|--|
| Agree or Disagree with Recommendation | Target date to complete implementation activities (Generally expected within 60 to 90 days) | Name and Title of specific point of contact for implementation |
| Agree | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 3.2

Implement annual training for Travel Coordinators on proper completion and signing of travel forms

We agree with this recommendation and will incorporate formal training on the accurate completion of Request for Travel Allowance Forms into our internal processes. This training will be offered at least annually and will cover key areas including:

- Correct completion of all required sections of the form,
- Clear distinctions between employee signatures and approval signatures,
- Common errors and how to avoid them, and
- Recent updates to internal policies and procedures.

We will also include this training as part of onboarding for any new Travel Coordinators to ensure consistency and compliance from the start. A brief reference guide will be developed and distributed to support ongoing understanding and accuracy.

Target Implementation Date: June 2025

AUDIT FINDING 4: Opportunity to Enhance Approval Processes on *Travel Expenditure Report (TER) Forms* for Appointed Officials

| RECOMMENDATION 4.1: We recommend that Management develop written procedures that identify the two alternative designee positions responsible for signing as the Division Director or Elected Official/Department Head. Establishing these procedures will ensure consistent compliance with approval requirements for <i>Travel Expenditure Report Forms</i> and strengthen accountability in the approval process for appointed officials. | | |
|--|---|--|
| Agree or Disagree with Recommendation | Target date to complete implementation activities | Name and Title of specific point of contact for implementation |
| | | |

| | | |
|-------|--|--|
| | (Generally expected within 60 to 90 days) | |
| Agree | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 4.1

Develop written procedures identifying alternative designees for Travel Expenditure Report approvals

We concur with the recommendation and, as with the Request for Travel Allowance Forms, we have already identified the two appropriate designee positions responsible for signing as the Division Director and Elected Official/Department Head on Travel Expenditure Report (TER) Forms. These individuals have been consistently performing in this capacity, and we will document this assignment in our internal travel policies and procedures.

By formalizing this designation, we aim to ensure clear accountability and consistent compliance with the County's travel approval requirements for appointed officials.

Implementation Date: In Practice – March 2025

Target Implementation Date: June 2025

| | | |
|---|--|---|
| RECOMMENDATION 4.2: We recommend that Management implement at least an annual training course for all employees acting as Travel Coordinators regarding the correct completion and signing of <i>Travel Expenditure Report Forms</i> . This should include emphasizing the clear distinction between approval and employee signature fields to prevent missing signatures or signature errors. | | |
| Agree or Disagree with Recommendation | Target date to complete implementation activities (Generally expected within 60 to 90 days) | Name and Title of specific point of contact for implementation |
| Agree | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 4.2

Implement annual training for Travel Coordinators on proper completion and signing of Travel Expenditure Report Forms

We support this recommendation and will incorporate the correct completion and signing of the Travel Expenditure Report (TER) Forms into the annual training provided to all Travel Coordinators. This training will emphasize:

- The distinction between traveler and approver signature fields,
- The minimum approval signature requirements for appointed officials,

- Common completion errors and how to avoid them, and
- Updates to any internal procedures tied to TER processing.

This training will be required annually and included in onboarding for new Travel Coordinators. We will also provide updated written guidance and quick-reference tools to support accuracy in real-time.

Target Implementation Date: June 2025

AUDIT FINDING 5: Opportunity to Strengthen Compliance with Timely Submission of *Request for Travel Allowance Forms*

| RECOMMENDATION 5.1: We recommend that Management implement a tracking system (either electronic or hard copy) that is updated by a designated employee and identifies upcoming employee travel. Items include but are not limited to documenting the following: <ol style="list-style-type: none"> 1. Date of departure 2. Status of approvals and bookings 3. Submission date of the Travel Allowance Form or Travel Expenditure Report to Mayor's Finance for per diem or reimbursement 4. Document delays or extenuating circumstances | | |
|--|--|---|
| Agree or Disagree with Recommendation | Target date to complete implementation activities (Generally expected within 60 to 90 days) | Name and Title of specific point of contact for implementation |
| Agree | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 5.1

Implement a tracking system for upcoming employee travel

We appreciate the recommendation and agree that enhanced visibility into travel timelines can support more timely form submission. However, due to the dynamic nature of our office, many travel instances arise with limited notice, particularly for appointed officials whose schedules shift quickly based on external demands. This limits our ability to implement a rigid pre-travel tracking system across all cases.

That said, we are exploring options to implement a simple internal tracking tool—either a shared spreadsheet or form—that will help us monitor travel that can be planned in advance. This tool will document:

- Departure dates,

- Approval and booking status,
- Submission dates for travel forms, and
- Notes on any delays or extenuating circumstances.

While it may not be possible to capture all travel in real time, this process will help us build greater consistency in tracking, especially for recurring or planned travel. We will evaluate its effectiveness over the coming months and adjust accordingly.

Target Implementation Date (Pilot): June 2025

| RECOMMENDATION 5.2: We recommend that Management implement measures to streamline the approval process, such as establishing clear deadlines for obtaining approvals before travel departure dates. | | |
|--|--|---|
| Agree or Disagree with Recommendation | Target date to complete implementation activities (Generally expected within 60 to 90 days) | Name and Title of specific point of contact for implementation |
| Agree | 60 Days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 5.2

Implement measures to streamline the travel approval process

We agree that streamlining the approval process is important and will help improve timeliness and consistency. While we recognize that short-notice travel is often unavoidable in our office due to the responsibilities of appointed officials, we are identifying areas where proactive planning and communication can reduce delays in obtaining approvals.

As part of our process improvement efforts, we will:

- Establish internal target timeframes for submitting travel requests, when feasible,
- Communicate expectations to travelers and approvers about submitting requests as early as possible.
- Incorporate these expectations into our travel policy and training materials, and
- Monitor form submission timelines to identify patterns or process bottlenecks.

These steps will help us better align with County policy while also respecting the operational realities of the Mayor's Office.

Target Implementation Date: June 2025

| |
|---|
| RECOMMENDATION 5.3: We recommend that Management work with County Council to develop a Travel Policy that aligns with the travel booking procedures for elected and appointed officials. |
|---|

| 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 | No target date | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 5.3

Work with County Council to develop a Travel Policy aligned with elected and appointed official procedures

We support this recommendation and are actively participating in a Countywide working group focused on improving travel procedures and the policy that governs them. This group has been meeting regularly for the past six months to review current practices, identify areas for alignment, and draft updates that better reflect the needs of elected and appointed officials.

While no formal timeline has been established for the completion of this policy revision, we remain committed to the process and will continue to provide input to ensure the final product supports clarity, consistency, and accountability.

Implementation Status: In Progress – Collaborative Working Group Ongoing

Target Completion Date: To be determined

| RECOMMENDATION 5.4: We recommend that Management develop a training for booking travel for Appointed/Elected officials available to new hire administrators to attend within one month of hire. | | |
|--|---|--|
| 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 | No target date | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 5.4

Develop training for booking travel for Appointed/Elected officials, available to new hire administrators

We agree that standardized training on travel booking procedures for Appointed and Elected Officials would be beneficial. However, given that this topic impacts multiple independently elected offices across the County, we believe it would be most appropriate to address this recommendation through the existing Countywide travel policy working group.

We will recommend that this training component be added to the group's scope of work so it can be developed collaboratively and reflect the varied processes and needs of all impacted offices. Our office will continue to participate in and support efforts to create a consistent training resource that can be shared Countywide.

Implementation Status: Added to Countywide Working Group Scope

Target Completion Date: To be determined

AUDIT FINDING 6: Opportunity to Strengthen Retention of GSA Rate Supporting Documentation

| RECOMMENDATION 6.1: We recommend that Management develop a written internal policy and procedure for retaining GSA 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 | 60 days | Michelle Hicks, Executive Operations Manager |

AGENCY RESPONSE TO RECOMMENDATION 6.1

Develop a written internal policy and procedure for retaining GSA documentation

We agree with this recommendation and will incorporate the retention of GSA rate documentation into our updated internal travel policies and procedures. While the correct per diem rates were applied during the audit period, we recognize that consistently retaining this supporting documentation is important for transparency and compliance.

Going forward, Travel Coordinators will be instructed to include printed or saved screenshots of applicable GSA rates with each travel packet, and this requirement will be clearly outlined in our formal procedures.

Target Implementation Date: June 2025