

# AUDIT REPORT

## An Audit of Travel Expenses at the Salt Lake County Sheriff's Office

MAY 2026



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## AUDITOR'S LETTER

May 18, 2026

This performance audit examined travel expenditures within the Salt Lake County Sheriff's Office for the period from January 1, 2022, to December 31, 2022. Our objectives were to assess the effectiveness of the Sheriff Office's travel booking processes and evaluate whether county employees followed applicable travel policies when booking travel.

Our performance audit identified four findings: two rated Medium Risk and two rated Low Risk. The findings address travel authorization, documentation practices, and compliance with Countywide Travel Policy requirements.

The Sheriff's Office has established processes to support its travel activities. This performance audit, however, identified opportunities to strengthen internal controls and documentation practices within the Sheriff's Office travel processes to better ensure compliance with Salt Lake County policies. Specifically, we noted opportunities to:

- Improve documentation for "cash in lieu of airfare" cost comparisons and vehicle mileage calculations to verify the lowest travel costs are selected.
- Strengthen the approval process by ensuring all required signatures are obtained and enhancing independent oversight for travel by elected officials or department heads to improve segregation of duties.
- Enhance transparency in the application of U.S. General Services Administration (GSA) per diem rates by consistently retaining rate documentation in travel packets.
- Ensure *Request for Travel Allowance Forms (TARs)* are submitted and approved within required timeframes to reduce the risk of per diem processing delays.

The Sheriff's Office was responsive throughout this performance audit and expressed commitment to acting on our recommendations. We recognize that effort, as timely corrective action is central to protecting the county's financial and operational integrity.

The Sheriff's Office agreed with all ten recommendations in this report and provided target implementation dates for each corrective action. Consistent with generally accepted government auditing standards (GAGAS) and our office's internal follow-up procedures, we will conduct a follow-up review no earlier than six months after the issuance of this report to evaluate the status and effectiveness of those actions.

This audit was authorized under Utah Code Title 17, Chapter 69 "County Auditor", Part 3, "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 thank the staff who participated in this performance audit for their cooperation and candor. Additional detail is available in the enclosed audit report. Please contact me at 385-468-7200 with any questions.

A handwritten signature in black ink, appearing to read "Chris Harding". The signature is written in a cursive, flowing style.

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

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**AN AUDIT OF TRAVEL  
EXPENSES AT THE  
SALT LAKE COUNTY  
SHERIFF'S OFFICE**

**MAY 2026**

**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 Improve Documentation of "Cash in Lieu of Airfare" and Vehicle Mileage Calculations



Our review identified that seven of 20 (35%) travel packets lacked the required "cash in lieu of airfare" cost comparisons for private vehicle travel, and documentation supporting mileage calculations was inconsistently retained. Although our testing verified the accuracy of the reimbursement amounts, the absence of retained mileage calculation documentation did not comply with Salt Lake County Countywide Policy 1019 and limits the County's ability to verify that the lowest travel costs were selected. The remaining 13 travel packets contained "cash in lieu of airfare" cost comparison, mileage calculation support, or were not private vehicle travel.

## Opportunity to Strengthen Approval Process for *Training/Travel Request Form* and *Request for Travel Allowance Form*



The Sheriff's Office uses two forms to manage travel approvals: a *Training/Travel Request Form* for pre-approval of estimated costs and a *Request for Travel Allowance Form* to document finalized travel expenses and approvals. We reviewed 37 *Training/Travel Request Forms* and found that 25 (68%) were properly approved, while five (14%) were missing the employee signature, five (14%) involved elected officials approving their own travel, and two (5%) involved travelers signing in additional approval roles. Of the 37 *Request for Travel Allowance Forms* reviewed, 32 (86%) contained the required approvals, while five (14%) involved the traveler also serving as the approving elected official. Strengthening approval practices and requiring additional independent review for travel by elected officials or department heads would improve oversight and internal controls over travel expenditures.



## Finding Risk Classifications

Classification	Description	Action
High Risk	<p><b>High Risk Findings indicate significant weaknesses in controls and compliance:</b></p> <ul style="list-style-type: none"> <li>Essential controls are either missing OR are in place but fail to adequately address critical risks.</li> <li>Procedures are either not followed consistently OR are completely missing.</li> <li>Documentation and communication of controls, policies, and procedures are either lacking OR entirely absent.</li> <li>Controls may not be in operation OR may not have been implemented.</li> <li>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.</li> </ul>	Urgent Corrective Actions are Necessary
Medium Risk	<p><b>Medium Risk Findings indicate weaknesses in control design and/or implementation, and occasional non-compliance:</b></p> <ul style="list-style-type: none"> <li>Controls are partially in place but may not fully address all aspects of key risks.</li> <li>Documentation and/or communication of controls, policies, and procedures may be incomplete, unclear, inconsistent, or outdated.</li> <li>Controls might not be operating consistently and/or effectively or may not have been fully implemented.</li> <li>Occasional non-compliance with legislative requirements (both state law and county ordinances), countywide policies, departmental policies, and best practices has occurred.</li> <li>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.</li> </ul>	Promptly Implement Recommendations
Low Risk	<p><b>Low Risk Findings indicate that controls are generally effective, with minor areas for improvement:</b></p> <ul style="list-style-type: none"> <li>Controls are effectively addressing key risks but may need minor improvements.</li> <li>Documentation and/or communication of controls, policies, and procedures are generally adequate but might require minor updates.</li> <li>Controls are generally operating effectively with minor inconsistencies.</li> <li>Minor deviations from legislative requirements (both state law and county ordinances), countywide policies, departmental policies, and/or best practices may exist.</li> <li>Risks are generally well-managed, with minimal areas for improvement identified during testing.</li> </ul>	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 Sheriff’s Office travel expenditures for the period of January 1, 2022, to December 31, 2022. The Audit Services Division performed the audit in conjunction with a Countywide Audit of Travel Expenditures, focusing on eight County agencies.

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

For the audit period, the Sheriff’s Office had 64 employee and five non-county employee travel occurrences, with a total expense of \$67,344<sup>1</sup>. The five non-county employee travel occurrences involved Search and Rescue (SAR) volunteers.

The Salt Lake County Sheriff’s Office operates two correctional facilities, as well as the Public Safety and Law Enforcement Bureaus. To ensure staff can attend job-related training and conferences, the Sheriff’s Office arranges for the applicable employees to travel to the necessary locations using budgeted funds. The designated travel coordinators arrange travel, including booking flights and hotels, processing per diem and travel reimbursements, and ensuring compliance with Countywide travel policies.

Search and Rescue (SAR) volunteers may also attend training and/or conferences and may receive reimbursement for hotel, rental cars (if applicable), and per diem. Volunteers are expected to follow the same booking and approval procedures as employees; however, the Department Deputy typically completes their *Training/ Travel Request Forms*.

## OBJECTIVES AND SCOPE

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.

Audit focuses included:

- Booking travel-related expenses
- Issuance of per diem

<sup>1</sup> Source: “Expenditure Detail Report – Excel Workbook: PB605\_Excel.xlsx”. PageCenterX. 12/31/2022. The total cumulative travel expense figure encompasses all travel expenditures that were processed within the fiscal year 2022. It excludes transactions processed in late 2021 for travel that took place in 2022, which were included in the audit. It includes transactions processed in late 2022 for travel occurring in 2023, which were excluded in the audit.

- Retaining sufficient source documentation
- Adequate management approval

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

## AUDIT CRITERIA

**Salt Lake County Countywide Policy and Procedures 1019 (2017<sup>2</sup>): 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. Specifically, 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 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 Salt Lake Countywide Policy 1020

**“Sheriff’s Office Travel Guidelines” and “Sheriff Training and Travel Standard Operating Procedures (SOP)”** establish internal workflows and requirements for Sheriff’s Office personnel to request training, arrange travel, and process reimbursements to ensure compliance with Countywide policy. Specifically, they provide guidance on:

- Submission deadlines for training and travel requests (30 days prior)
- Required approval signatures and authorization workflows
- Booking procedures for airfare via the State Travel Office, hotels, and rental cars
- Per diem rate calculation and application
- Reimbursement request processing and documentation retention

<sup>2</sup> Note: A new version of Countywide Travel Policy was approved and published on July 22, 2025. The previous version of the policy, approved in 2017, was used as criteria for audit testing and in drafting this report due to it corresponding with the audit scope period. We acknowledge that the new policy may address recommendations included in this report.

- Use of County vehicles and personal credit cards for travel expenses

**Government Accountability Office (GAO), Standards for Internal Control in the Federal Government, Principle 10: Design of Control Activities at Various Levels, Section: Segregation of Duties** emphasizes that management must design control activities at various levels to ensure adequate segregation of duties, specifically separating authority, custody, and accounting functions, to help prevent fraud, waste, and abuse. Furthermore, Section 3- Evaluation of an Effective Internal Control System states, when evaluating operating effectiveness, management determines whether controls were consistently applied during the relevant period, by appropriate personnel or mechanisms, and in accordance with their intended design.

## METHODOLOGY

To address the audit objectives, we used several methods to gather and analyze relevant information. The methods included but were not limited to:

1. **Conducted interviews with agency personnel** to gain an understanding of travel procedures and agency measures in place to govern travel approvals and booking processes.
2. **Reviewed travel documentation and expenditure data for calendar year 2022** recorded within the County's financial system based on the following:
  - **Merit Employees:** For general (airfare and vehicle) travel, we selected a random sample of 15 of 45 (33%) merit employee travel packets. Private vehicle travel represents a subset of this population; 23 of the 45 employee travel packets involved private vehicle use, and we tested all 23. Accordingly, some travel packets overlapped between the random sample and the private vehicle population because each population was tested for different attributes.
  - **Appointed and Elected Officials:** We reviewed the full population of 18 travel packets during the audit period.
  - **Search and Rescue (SAR) Volunteers:** We reviewed the full population of five travel packets during the audit period.
3. **Obtained and reviewed documentation** from the County's financial system and from agency contacts. The documents examined included but were not limited to:
  - *Request for Travel Allowance Forms*
  - *Travel Expenditure Report (TER) Forms*
  - *Airline Ticket Arrangement Forms*

- Purchasing card (PCard) cardholder statements
  - PCard transaction detail reports
  - airfare/hotel invoices
  - program/conference booking invoices and confirmations
  - archived emails correspondence related to travel arrangements
4. **Conducted unannounced on-site testing** to evaluate the safeguarding of County purchasing cards (PCards).
  5. **Verified applicable travel rates**, including U.S General Services Administration (GSA) rates for per diem and mileage reimbursement amounts, using publicly available information from the U.S. General Services Administration website.

We determined that the evidence obtained was sufficient and appropriate to support the audit findings and conclusions.

## CONCLUSIONS

During our review of the Sheriff's Office travel expenditures for calendar year 2022, we identified opportunities to strengthen internal travel approval and documentation procedures to better align with Countywide Travel Policy and best practices. Specifically, we noted:

- Required documentation supporting mileage calculations, "cash in lieu of airfare" comparisons, airfare quote retention, and GSA per diem rates was not consistently retained, resulting in noncompliance with documentation requirements and limiting assurance that the lowest cost and accurate travel reimbursements were applied.
- The Sheriff's Office utilizes layered travel authorization procedures; however, inconsistent approval practices, signature timing, and documentation reduce transparency and control effectiveness. Additionally, enhancing independent approval for travel by elected officials would improve segregation of duties and alignment with practices observed in other County agencies reviewed within scope.
- Travel forms were not always submitted within expected timeframes, reducing administrative transparency and increasing the risk that per diem payments may not be processed timely.

While we did not identify evidence of improper reimbursement or misuse of funds in our testing, when required safeguards, approvals, and documentation practices are not consistently applied, the risk of errors, policy non-compliance, and potential fraud, waste, and abuse increases, and transparency over travel expenditures is reduced.

Implementing the recommendations in this report will strengthen

accountability, improve documentation consistency, enhance segregation of duties, and help ensure travel processes are applied in accordance with Countywide Travel Policy.

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# FINDING 1 AND RECOMMENDATIONS

## Opportunities to Improve Documentation of “Cash in Lieu of Airfare” Comparisons and Vehicle Mileage Calculations

Risk Rating: **Medium Risk Finding**

The Sheriff’s Office did not consistently retain documentation supporting “cash in lieu of airfare” comparisons and mileage calculations in travel packets.

When Salt Lake County employees use a private vehicle instead of traveling by airplane for work-related travel, the County reimburses mileage as part of the travel reimbursement. To ensure the County pays the lowest possible cost, Countywide Travel Policy requires the travel coordinators to calculate mileage and obtain the “cash in-lieu-of-airfare” amount from the State Travel Office when private vehicle travel is approved in lieu of airfare, regardless of whether driving in state or out of state<sup>3</sup>. The airfare information must be attached to the *Request for Travel Allowance Form* and retained as part of the travel record.

Our review identified instances where required airfare comparison documentation and mileage calculation documentation were not consistently retained in travel packets.

### Missing “Cash in lieu of airfare” Comparison:

To evaluate compliance with this requirement, we randomly selected 15 merit employee travel packets and included all five Search and Rescue (SAR) volunteer travel packets, for a total of 20 travel packets.

Our review of the 20 travel packets revealed the following:

- 7 of 20 (35%) travel packets involving private vehicle travel were missing the required “cash in lieu of airfare” comparison. Countywide Travel Policy requires the “cash in lieu of airfare” amount to be documented on the *Request for Travel Allowance Form*; however, we noted that certain in-state travel locations may not have practical or readily available commercial airfare options, which may limit the applicability or usefulness of this comparison in those cases.
- 1 of 20 (5%) included a “cash in lieu of airfare” amount for airfare to compare with the mileage reimbursement, and we confirmed the lowest price was paid to the employee.
- 10 of 20 (50%) involved air travel and did not require a mileage-to-airfare cost comparison.
- 1 of 20 (5%) was excluded from the requirement due to the employee traveling using a County vehicle.

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<sup>3</sup> Salt Lake County Countywide Policy and Procedures 1019 (2017): Authorization and Payment of Travel Related Expenses (Countywide Travel Policy), Part 2.0 Travel Request Procedures, Section 2.9 *Travel Using Personal Vehicle*, Requirement 2.9.2

- 1 of 20 (5%) was excluded from the requirement due to being reimbursed for a rental car post travel.

Management indicated they were unable to determine why the “cash in lieu” of airfare documentation was not retained for the reviewed travel packets. Management noted that the former travel coordinator may have relied on airfare comparisons obtained for other travelers going to the same location and assumed airfare would exceed mileage reimbursement, but did not retain supporting documentation. Management also stated that the current travel coordinator has implemented review procedures to ensure “cash in lieu” of airfare documentation is retained with the travel packet.

### Missing Mileage Calculation Documentation

Because mileage reimbursement may occur across multiple employee groups, we reviewed a sample of 40 travel packets during the audit period, including:

1. The full population of travel packets that included private vehicle travel for merit employees,
2. The full population of travel packets for Search and Rescue (SAR) volunteers
3. The full population of travel packets for appointed/elected officials.

We evaluated whether mileage calculations and related documentation were included on or attached to the *Request for Travel Allowance Form* when private vehicle travel was used in lieu of airfare, as required by Countywide Travel Policy.

Our review of the 40 travel packets identified the following:

- 5 of 40 (13%) travel packets involving private vehicle travel did not include supporting mileage calculation documentation.
- 15 of 40 (38%) travel packets retained the required mileage calculation documentation.
- 13 of 40 (33%) travel packets involved travel using a County vehicle and were not subject to mileage reimbursement requirements.
- 7 of 40 (18%) travel packets involved airline or rental vehicle travel and were not subject to mileage reimbursement requirements.

**Note:** Percentages may not total 100% due to rounding.

**Table 1: Mileage Calculation Documentation by Employee Type:** This table summarizes mileage calculation documentation by employee type, including travel packets where documentation was not applicable.

Employee Type	Missing Documentation	Documentation Retained	Not Applicable (County Vehicle, Airline Travel, Rental Vehicle)	Total Travel Packets
Merit	3 (13%)	13 (57%)	7 (30%)	<b>23</b>
Search and Rescue Volunteers	1 (20%)	0 (0%)	4 (80%)	<b>5</b>
Appointed/Elected	1 (8%)	2 (17%)	9 (75%)	<b>12</b>
<b>Total</b>	<b>5</b>	<b>15</b>	<b>20</b>	<b>40</b>

Source: Travel forms uploaded in County financial system.

For each of the five travel packets with missing mileage calculation documentation, we independently recalculated mileage distances using Google Maps and verified that reimbursement amounts were accurate. However, independent recalculation does not replace the policy requirement to calculate mileage and attach the required airfare comparison documentation to the *Request for Travel Allowance Form*.

Management explained they were unsure why the mileage calculation documentation was not kept but have reiterated to staff the importance of retaining mileage calculation documentation.

When “cash in lieu of airfare” comparisons and mileage calculation documentation are not attached to the *Request for Travel Allowance Form* and retained with travel records, the County lacks sufficient support to demonstrate that reimbursements were based on the lowest available travel cost, as required by the Countywide Travel Policy.

Without documentation showing that mileage reimbursement amounts were compared to available airfare options, and that mileage calculations were properly supported, management cannot independently verify that employees were reimbursed the most economical travel option. Although we were able to recalculate mileage distances for the reviewed packets and did not identify overpayments in our sample, the absence of required documentation increases the risk of inconsistent application of travel policy, improper reimbursements, and reduced transparency. Over time, these documentation gaps limit management’s ability to monitor compliance, validate reimbursement decisions, and mitigate the risk of fraud, waste, and abuse. It is also worth noting that in situations where practical airfare options are limited, the County may want to consider whether current policy requirements are practical and produce documentation that is both feasible to obtain and meaningful for evaluating travel cost decisions.

We recommend that the Sheriff's Office Management require all supporting documentation to be retained in the completed travel packet, including mileage calculation documentation to support private vehicle travel reimbursements, prior to approval and reimbursement processing. This requirement should be incorporated into travel procedures and reinforced through staff training and periodic supervisory review. This will help strengthen documentation of reimbursements, reinforce accountability, and support accurate and consistent payment practices.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Completed February 2025

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

We recommend that the Sheriff's Office Management require that "cash in lieu of airfare" comparison is performed and documented on the *Request for Travel Allowance Form* for all applicable private vehicle travel. This requirement should be formally incorporated into the *Sheriff's Office Travel Guidelines* or *Training/Travel Requests Standard Operating Procedures (SOP)* and reinforced through staff training and supervisory review. This will help strengthen consistency with policy requirements, improve the quality of documentation for reimbursement decisions, and support accurate and well-documented travel costs.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Completed February 2025

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

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## FINDING 2 AND RECOMMENDATIONS

### Opportunity to Strengthen Approval Process for *Training/Travel Request Form* and *Request for Travel Allowance Form*

Risk Rating: **Medium Risk Finding**

The Sheriff's Office did not consistently obtain or document required travel approval signatures in accordance with established procedures.

The Sheriff's Office uses two forms to manage travel approvals: an internal *Training/Travel Request Form* and the County's *Request for Travel Allowance Form (TAR)*. The *Training/Travel Request Form* is used to obtain pre-approval for travel, while the *Request for Travel Allowance Form* documents finalized travel costs and approval signatures after travel arrangements are confirmed.

The *Training/Travel Request Form* documents estimated travel costs and obtains pre-approval for travel. The form requires signatures from the employee and approval by the supervisor, division director, and the elected official. Per Sheriff's Office Travel Guidelines, the form is submitted at least 30 days prior to the training or event. Once the form is approved by the appropriate parties, the travel coordinator registers the employee and notifies them. Employees are responsible for booking their own hotel accommodation, while the travel coordinator arranges airfare, if necessary.

The *Request for Travel Allowance Form* documents the final travel costs and required approval signatures. The travel coordinator enters transportation costs, per diem, and other adjustments, then routes the form to the traveler for review and signature. The completed *Request for Travel Allowance Form* is then routed for approval signatures. Depending on the travel circumstances, the form requires a minimum of two and a maximum of three approval signatures, including the employee/traveler, the division director, and the elected official or department head. For international travel, Mayor approval is also required. Countywide Travel Policy permits elected officials and department directors to sign and approve their own *Request for Travel Allowance Forms*<sup>4</sup>.

We reviewed 37 *Training/Travel Request Forms* and *Request for Travel Allowance Forms* related to 2022. The purpose of this review was to assess whether required approval signatures were obtained.

The sample of 37 included:

- The full population of 18 appointed/elected officials
- A random sample of 15 merit employees

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<sup>4</sup> Salt Lake County Countywide Policy and Procedures 1019 (2017): Authorization and Payment of Travel Related Expenses (Countywide Travel Policy), Part 2.0 Travel Request Procedures Section, 2.11- *Initiation and Approval of Per Diem Allowances*.

- Four Search and Rescue volunteers



### MISSING SEPARATE APPROVAL SIGNATURE

Image created by Audit Staff using Google Gemini

### Training/Travel Request Forms

To evaluate compliance with the approval requirements described above, we reviewed 37 *Training/Travel Request Forms*<sup>5</sup>.

Of the 37 forms reviewed:



- **Missing employee signature:** Five of 37 (14%) forms did not include the traveling employee's signature. The employee's signature serves as acknowledgement of the travel request and obligation for providing a training outline and/or instruct a class upon request.



- **Traveler self-approval:** Five of 37 (14%) travel packets involved the elected official who signed the *Training/Travel Request Form* as the employee/traveler, supervisor, and elected official. By self-approving, it limits segregation of duties<sup>6</sup> for travel approval.



- **Traveler serving in multiple approval roles:** Two of 37 (5%) forms involved the traveling employee signing the form in an approval capacity. In one instance, the traveling employee signed as both the Supervisor and Division Administrator, representing self-approval at multiple levels. In the second instance, the traveling employee signed as the Supervisor, and the Division Administrator signature was not obtained. In both cases, separate individuals signed as Chief Deputy and Sheriff/Undersheriff.



- **Required approvals obtained:** The remaining 25 of 37 (68%) forms were correctly signed by the traveling employee and contained appropriate approval signatures.

**Note:** Percentages may not total 100% due to rounding.

Management explained that under Countywide Travel Policy, elected officials may approve and sign their own travel forms. While this is permitted, we discussed that self-approval reduces segregation of duties and increases risk. We noted that other County agencies use multiple approval levels for elected officials. Management agreed that adding a secondary approval signature would improve segregation of duties.

Regarding the missing signatures, management indicated that the five missing employee signatures were due to staff oversight. For the

<sup>5</sup> Refer to Appendix A for an example of the Sheriff's Office's *Training/Travel Request Form*.

<sup>6</sup> Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government*, Principle 10: Design Control Activities, para. 10.21-23.

two traveling employees that signed approval in the supervisor's spot, management explained that they believed it was due to the designated supervisor being out of office and the alternative designee approved in the "Chief Deputy Supervisor" signature line.

### ***Request for Travel Allowance Forms***

To evaluate compliance with the approval requirements described above, we reviewed 37 *Request for Travel Allowance Forms*.

Of the 37 forms reviewed:

- **Traveler also served as approving authority:** Five of 37 (14%) involved the elected official serving as the traveler and signing both the "employee" and "elected official" approval lines. In these cases, the division director also signed the form; however, there was no secondary approval signature from the Mayor or Mayor's designee. Applying consistent approval requirements for travel by elected officials and department heads would strengthen oversight and improve segregation of duties.
- **Required approvals obtained:** The remaining 32 of 37 (86%) *Request for Travel Allowance Forms* included both a supervisor and division director signature, consistent with required approval procedures.

Refer to **Appendix B** for identification of the traveler and approving signature lines on the *Request for Travel Allowance Form*.

The Sheriff's Office uses layered travel approval processes that provide pre-travel authorization; however, inconsistencies in approval signatures and documentation reduce the effectiveness of these controls. When required signatures are missing or when a traveler signs in multiple approval capacities, independent oversight of travel expenditures is reduced.

Countywide Travel Policy permits elected officials to sign and submit their own *Request for Travel Allowance forms*. Although this practice is permitted, when the traveler also serves as the final approving authority, independent oversight is limited. Requiring an additional independent approval would strengthen segregation of duties and enhance internal control effectiveness.

During this countywide audit, we observed that other County agencies require additional independent approvals for travel by elected officials and department heads to strengthen segregation of duties. Adopting a similar approval practice within the Sheriff's Office would improve consistency with other County agency practices, enhance accountability, and reduce the risk that travel expenditures are approved without sufficient independent review, particularly when management is the traveler.

We recommend that Sheriff's Office Management develop and implement written procedures identifying alternative designees when an elected official or other authorized staff is the traveler. These procedures should be incorporated into existing travel guidelines and communicated to staff through training. This will help ensure continuity in the approval process, support timely approvals, and promote consistent compliance with policy requirements.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Completed September 2025

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

We recommend that Sheriff's Office Management develop and implement a process to review *Training/Travel Request Forms* before travel occurs to ensure all required signatures are obtained. This process could include a checklist for the Travel Coordinator or an automated workflow to flag missing signatures and prevent incomplete requests from being processed. This will help support compliance with Countywide Travel Policy, improve completeness of documentation, and enhance auditability.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Completed September 2025

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

We recommend that Sheriff's Office Management update the "Sheriff's Office Travel Guidelines" and "Sheriff Training and Travel SOP" to clearly define approval requirements for both the *Training/Travel Request Form* and *Request for Travel Allowance Form*. This should include the required number of signatures for different employee types and clear instructions for documenting approvals and any deviations. Updated procedures should be communicated to staff through training and incorporated into routine practice. This will help promote consistent application of approval requirements, improve clarity for staff, and support complete and accurate documentation.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Completed September 2025

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

# FINDING 3 AND RECOMMENDATIONS

## Opportunity to Improve Retention of GSA Rate Documentation

Risk Rating: **Low Risk Finding**

Supporting documentation for GSA per diem rates was not consistently retained in travel packets.

To support the accuracy of travel and meal reimbursements reported in the per diem section of the *Request for Travel Allowance Form*, supporting documentation, such as the applicable U.S. General Services Administration (GSA) per diem rate, should be retained in the travel packet<sup>7</sup>.

### GSA Support Documentation and Rates:

We reviewed 38 travel packets comprised of merit employees, SAR volunteers and appointed/elected officials to determine whether documentation supporting the GSA per diem rate was retained.

One SAR travel packet from the sample of 38 was determined to be not applicable because a *Travel Expenditure Report (TER)* was completed which does not include per diem. Of the remaining 37 travel packets reviewed, none included supporting documentation for the GSA per diem rates included on the *Request for Travel Allowance Form*. The breakdown of the missing GSA rate is as follows:

- o 15 of 15 (100%) merit employee travel packets tested.
- o 18 of 18 (100%) appointed/elected employee travel packets (full population for 2022).
- o 4 of 4 (100%) Search and Rescue volunteer travel packets (full population for 2022).



Image created by Audit Staff using Google Gemini

Although GSA rate documentation was not retained, we independently compared the travel locations listed on the *Request for Travel Allowance Forms* to the applicable GSA per diem rates for the same location and year on the U.S. GSA website to assess rate accuracy.

For one of 37 (3%) SAR travel packets, the per diem amount reimbursed was \$10 less than the applicable rate. For the remaining 36 (97%) travel packets, the per diem rate was either correctly applied or not applicable because meal expenses were not claimed.

Management explained that they were unsure why the incorrect per diem amount was entered for the one travel packet, but agreed the amount did not match the applicable travel location. Management acknowledged that GSA rate documentation was not retained in the travel packets and did not keep information regarding prior Sheriff's Office retention policies.

<sup>7</sup> Salt Lake County Countywide Policy and Procedures 1019 (2017): Authorization and Payment of Travel Related Expenses (2017), Part 2.0 Travel Request Procedures, Section 2.6 Maintenance of Travel Records and 2.13 Authorized Per Diem Amounts

When documentation supporting the applicable GSA per diem rate is not retained in travel packets, management cannot readily verify that the correct per diem rate was applied. The absence of supporting documentation reduces transparency and limits the ability to independently confirm reimbursement accuracy. Over time, this lack of documentation increases the risk that incorrect per diem rates may be applied and reduces the auditability of travel reimbursements.

3.1

RECOMMENDATION

GSA RATE REVIEW PROCEDURE

We recommend that Sheriff's Office Management establish procedures requiring travel coordinators or supervisory staff to verify that the correct GSA per diem rate has been applied and that supporting documentation is included in the travel packet prior to final approval. These procedures should be incorporated into travel guidelines and reinforced through staff training. This will help promote accurate application of per diem rates, improve completeness of supporting documentation, and support consistent review practices.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Completed January 2025

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

3.2

RECOMMENDATION

GSA RATE DOCUMENTATION RETENTION

We recommend that Sheriff's Office Management retain documentation supporting the applicable GSA per diem rate in the travel packet for each travel packet, including location specific rates. This requirement should be incorporated into travel procedures and reinforced through training. This will help support a clear audit trail, improve transparency of reimbursement calculations, and promote consistent documentation practices.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Completed January 2025

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

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## FINDING 4 AND RECOMMENDATIONS

### Opportunity to Improve Timeliness of *Request for Travel Allowance Form* Submission and Approval

Risk Rating: **Low Risk Finding**

The Sheriff's Office did not consistently submit Request for Travel Allowance Forms within the expected timeframes.

Countywide Travel Policy<sup>8</sup> states that travel coordinators should submit the *Request for Travel Allowance Form* to Mayor's Finance at least 10 working days prior to the date of departure. Submitting the *Request for Travel Allowance Form* within this timeframe helps ensure employees receive their per diem prior to travel. When a *Travel Expenditure Report* is required, employees must submit it within three months of the return date<sup>9</sup>.

We reviewed 38 travel packets, consisting of:

- 18 travel packets from the full population of appointed/elected officials
- 15 travel packets from a random sample of merit employees
- Five travel packets from the full population of four Search and Rescue (SAR) volunteers (one volunteer submitted both a *Request for Travel Allowance Form* and separate *Travel Expenditure Report* for the same trip).

Our review identified the following:

- 25 of 38 (66%) *Request for Travel Allowance Forms* were not submitted at least 10 working days prior to the departure date. Late submissions ranged from nine working days before departure to eight working days following the departure date.
- 12 of 38 (32%) travel packets were submitted more than 10 working days prior to the departure date.
- 1 of 38 (3%) travel packets included a *Travel Expenditure Report*, which was submitted 12 working days after the departure date, within the time frame allowed by Countywide Travel Policy.

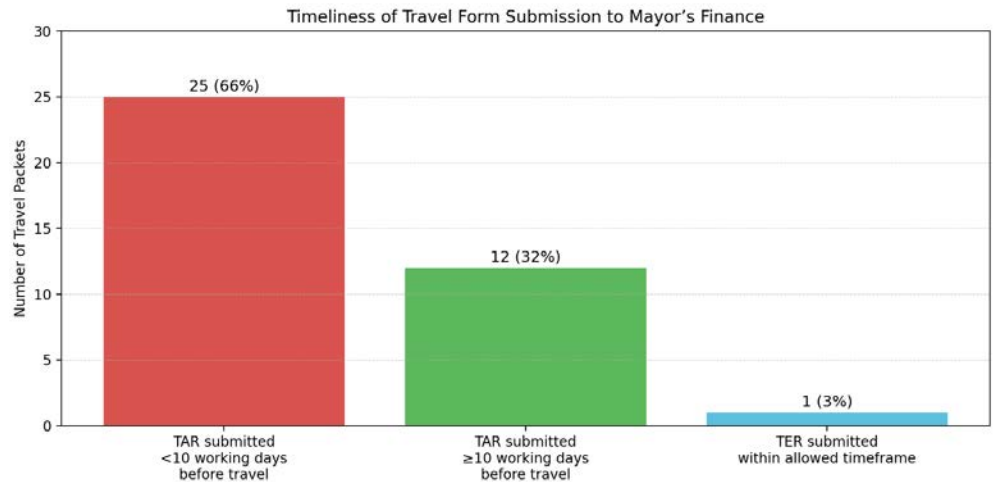
**Note:** Percentages may not total 100% due to rounding.

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<sup>8</sup> Salt Lake County Countywide Policy and Procedures 1019(2017): Authorization and Payment of Travel Related Expenses (Countywide Travel Policy), Part 2.0 Travel Request Procedures, Section 2.12 *Processing Per Diem Requests*

<sup>9</sup> Salt Lake County Countywide Policy and Procedures 1019 (2017): Authorization and Payment of Travel Related Expenses (Countywide Travel Policy), Part 3.0 Post- Travel Procedures, Section 3.4. *Timely Submission of TERs*

**Figure 1: Timeliness of Travel Form Submission to Mayor’s Finance:**  
*This figure shows the number of travel packets submitted more than 10 working days prior to departure, less than 10 working days prior to departure, or submitted after travel occurred. One Travel Expenditure Report (TER) was submitted within the timeframe allowed by Countywide Travel Policy.*



*Image created by Audit Staff using Napkin AI*

Management explained that they did not keep a record explaining why the travel packets were not submitted at least 10 working days prior to the date of departure. Management stated that they inform staff that when travel requests are submitted close to the departure date, they cannot guarantee that per diem funds will be available before the trip.

When travel packets are not submitted at least 10 working days prior to departure, there is an increased risk that employees may not receive per diem funds before travel begins, which may require employees to cover travel expenses out of pocket.

**Timeliness of Request for Travel Allowance Form Approval**

Among 15 merit employee *Request for Travel Allowance Forms* reviewed for timeliness, two (13%) had discrepancies in the timing of approval signatures as follows:

- Two of 15 (13%) had approval timing discrepancies:
  - **Approval obtained after travel:** One received the Division Director and Elected Official/ Department Head signatures nine days after the travel date.
  - **Approval date not documented:** One did not include documentation of the date the Elected Official/ Department Head signed.
- **Required approvals obtained prior to travel:** The remaining 13 of 15 (87%) received approval signatures prior to the date of travel.



Management explained that they utilize the *Training/Travel Request Form* approvals to begin booking travel. They believe the approval signature delays on the *Request for Travel Allowance Form* were due to emergency or substitute travel arrangements, or staff availability, but did not document explanations for the specific instances in the travel packets.

Timely approvals on the *Training/Travel Request Form* partially mitigated the risk associated with delayed approvals. However, the *Request for Travel Allowance Forms* provides an additional control by approving final travel costs once cost details are finalized. Without documented explanations for delayed signatures or missing signature dates, transparency and auditability of the travel records are reduced.

4.1

RECOMMENDATION

TRAVEL FORM TIMELY SUBMISSION

We recommend that Sheriff's Office Management establish and implement a travel packet checklist for travel coordinators to confirm all required forms are completed and submitted on time before travel is finalized. The checklist should include required forms, approvals, and steps for tracking submission status. This requirement should be incorporated into travel procedures and reinforced through training. This will help promote timely and complete submission of travel documentation, improve consistency in processing, and support well-documented travel approvals.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: N/A

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

We recommend that Sheriff's Office Management require travel coordinators to document any delays or deviations for forms that are submitted less than 10 working days prior to departure. This requirement should be incorporated into travel procedures and reinforced through training. This will help support a clear audit trail, improve transparency of submission timing, and provide management with information to identify and address recurring causes of delayed submissions.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Completed April 2026

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

We recommend that Sheriff's Office Management require the Travel Coordinator to document explanations in the *Request for Travel Allowance Form* or *Training/Travel Request Form* when approval signatures are obtained late (e.g., due to emergency travel, schedule conflicts, or substitute arrangements). This requirement should be incorporated into travel procedures and reinforced through training. This will help improve transparency of approval timing, support well-documented exceptions, and promote consistency in the travel approval process.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Completed April 2026

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

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# COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 10 recommendations

## RECOMMENDATION 1.1:

We recommend that the Sheriff's Office Management require all supporting documentation to be retained in the completed travel packet, including mileage calculation documentation to support private vehicle travel reimbursements, prior to approval and reimbursement processing. This requirement should be incorporated into travel procedures and reinforced through staff training and periodic supervisory review. This will help strengthen documentation of reimbursements, reinforce accountability, and support accurate and consistent payment practices.

## RECOMMENDATION 1.2:

We recommend that the Sheriff's Office Management require that "cash in lieu of airfare" comparison is performed and documented on the *Request for Travel Allowance Form* for all applicable private vehicle travel. This requirement should be formally incorporated into the *Sheriff's Office Travel Guidelines* or *Training/Travel Requests Standard Operating Procedures (SOP)* and reinforced through staff training and supervisory review. This will help strengthen consistency with policy requirements, improve the quality of documentation for reimbursement decisions, and support accurate and well-documented travel costs.

## RECOMMENDATION 2.1:

We recommend that Sheriff's Office Management develop and implement written procedures identifying alternative designees when an elected official or other authorized staff is the traveler. These procedures should be incorporated into existing travel guidelines and communicated to staff through training. This will help ensure continuity in the approval process, support timely approvals, and promote consistent compliance with policy requirements.

## RECOMMENDATION 2.2:

We recommend that Sheriff's Office Management develop and implement a process to review *Training/Travel Request Forms* before travel occurs to ensure all required signatures are obtained. This process could include a checklist for the Travel Coordinator or an automated workflow to flag missing signatures and prevent incomplete requests from being processed. This will help support compliance with Countywide Travel Policy, improve completeness of documentation, and enhance auditability.

### **RECOMMENDATION 2.3:**

We recommend that Sheriff's Office Management update the "Sheriff's Office Travel Guidelines" and "Sheriff Training and Travel SOP" to clearly define approval requirements for both the *Training/Travel Request Form* and *Request for Travel Allowance Form*. This should include the required number of signatures for different employee types and clear instructions for documenting approvals and any deviations. Updated procedures should be communicated to staff through training and incorporated into routine practice. This will help promote consistent application of approval requirements, improve clarity for staff, and support complete and accurate documentation.

### **RECOMMENDATION 3.1:**

We recommend that Sheriff's Office Management establish procedures requiring travel coordinators or supervisory staff to verify that the correct GSA per diem rate has been applied and that supporting documentation is included in the travel packet prior to final approval. These procedures should be incorporated into travel guidelines and reinforced through staff training. This will help promote accurate application of per diem rates, improve completeness of supporting documentation, and support consistent review practices.

### **RECOMMENDATION 3.2:**

We recommend that Sheriff's Office Management retain documentation supporting the applicable GSA per diem rate in the travel packet for each travel packet, including location specific rates. This requirement should be incorporated into travel procedures and reinforced through training. This will help support a clear audit trail, improve transparency of reimbursement calculations, and promote consistent documentation practices.

### **RECOMMENDATION 4.1:**

We recommend that Sheriff's Office Management establish and implement a travel packet checklist for travel coordinators to confirm all required forms are completed and submitted on time before travel is finalized. The checklist should include required forms, approvals, and steps for tracking submission status. This requirement should be incorporated into travel procedures and reinforced through training. This will help promote timely and complete submission of travel documentation, improve consistency in processing, and support well-documented travel approvals.

### **RECOMMENDATION 4.2:**

We recommend that Sheriff's Office Management require travel coordinators to document any delays or deviations for forms that are submitted less than 10 working days prior to departure. This


requirement should be incorporated into travel procedures and reinforced through training. This will help support a clear audit trail, improve transparency of submission timing, and provide management with information to identify and address recurring causes of delayed submissions.

**RECOMMENDATION 4.3:**

We recommend that Sheriff's Office Management require the Travel Coordinator to document explanations in the *Request for Travel Allowance Form* or *Training/Travel Request Form* when approval signatures are obtained late (e.g., due to emergency travel, schedule conflicts, or substitute arrangements). This requirement should be incorporated into travel procedures and reinforced through training. This will help improve transparency of approval timing, support well-documented exceptions, and promote consistency in the travel approval process.

# Appendix A

## Salt Lake County Sheriff's Office *Training/Travel Request Form*

		<h3>Salt Lake County Sheriff's Office Training/Travel Request Fiscal Division</h3>	
NAME: (Last, First, MI)	Division	Program Code ( for Fiscal use)	
NAME: (Last, First, MI)	Division	Program Code ( for Fiscal use)	
NAME: (Last, First, MI)	Division	Program Code ( for Fiscal use)	
TRAINING REQUESTED: (INCLUDE COPY OF BROCHURE OR AGENDA)		REGISTRATION COST	
DATE (S) OF TRAINING	PER DIEM <sup>1</sup> COST PER DAY	NUMBER OF DAYS	PER DIEM <sup>1</sup> COST (# OF DAYS x PER DIEM <sup>1</sup> COST)
LOCATION OF TRAINING (Complete address, to include state and zip)		ESTIMATED TRANSPORTATION & LODGING COSTS	
SPONSOR OF TRAINING		TOTAL ESTIMATED COST	
DATES ATTENDEES ARE TO LEAVE & RETURN			
MODE OF TRANSPORTATION	COUNTY CAR: ( OUTSIDE COUNTY ) <input type="checkbox"/> SPECIFICALLY APPROVED	RENTAL CAR: ( DEFAULT IS DISALLOWED ) <input type="checkbox"/> SPECIFICALLY APPROVED	DIVISION ADMINISTRATOR SIGNATURE
CURRENT GSA PER DIEM RATES CAN BE VIEWED VIA LINK FOUND AT: <a href="https://www.gsa.gov/portal/category/100120">HTTPS://WWW.GSA.GOV/PORTAL/CATEGORY/100120</a>			
<input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	SUPERVISOR SIGNATURE		DATE
<input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	DIVISION ADMINISTRATOR SIGNATURE		DATE
<input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	CHIEF DEPUTY SIGNATURE		DATE
IF OUT OF COUNTY, THE FOLLOWING SIGNATURE IS REQUIRED.			
<input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	SHERIFF/UNDERSHERIFF SIGNATURE		DATE
IF OUT OF COUNTRY – COVER LETTER FROM SHERIFF TO MAYOR REQUIRED.			
MAYOR <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED		ATTACHED <input type="checkbox"/>	
COMMENTS			
I AGREE TO PROVIDE A TRAINING OUTLINE AND/OR INSTRUCT A CLASS UPON REQUEST OF TRAINING COORDINATOR.			
SIGNATURE	SIGNATURE	SIGNATURE	
1. DAILY PER DIEM COST IS FOR MEALS AND INCIDENTAL EXPENSES ONLY. LODGING IS SEPARATE.		Revision: 21 Feb 2019	

# Appendix B

## Request for Travel Allowance Form Template

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

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

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

#### I. TRANSPORTATION

Invoice # \_\_\_\_\_

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

Air If traveling by air and no rental car, add \$50 for airport transportation costs => \$ \_\_\_\_\_  
 Baggage Fee \_\_\_\_\_ Yes / No \$ \_\_\_\_\_  
 (Airline) I will be checking a bag  
 County vehicle Driver: \_\_\_\_\_  
 Private vehicle \_\_\_\_\_ vs \_\_\_\_\_ (# of Miles) x 0.670 \$ \_\_\_\_\_  
 (Airfare)  
 Private vehicle if Government Owned Vehicle available \_\_\_\_\_ (# of Miles) x 0.21 \$ \_\_\_\_\_  
 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

Reason \_\_\_\_\_ \$ \_\_\_\_\_  
 TOTAL TRANSPORTATION AND PER DIEM TO TRAVELER \$ \_\_\_\_\_

#### IV. P-Card Payments

Last 4 P-Card	Trans Date	
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

#### V. REGISTRATION/TUITION

Invoice # \_\_\_\_\_

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

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

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

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

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

# AGENCY RESPONSE

## SALT LAKE COUNTY SHERIFF'S OFFICE

**Rosa M. Rivera**  
Sheriff

**Cynthia Archuleta**  
Undersheriff



**Matt Dumont**  
Chief Deputy

**Kari Huth**  
Chief Deputy

**Jason Ackerman**  
Chief Deputy

April 8, 2026

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

Auditor Harding,

We appreciate the audit team's hard work on the 2022 travel audit. While our travel coordinator and fiscal leadership have changed since the audited period, we believe the recommendations provide a valuable opportunity to ensure full compliance with county policies and best practices.

Please find our responses to each of the report's recommendations below.

### **AUDIT FINDING 1: Opportunities to Improve Documentation of "Cash in Lieu of Airfare" Comparisons and Vehicle Mileage Calculations**

<b>RECOMMENDATION 1.1:</b> We recommend that the Sheriff's Office Management require all supporting documentation to be retained in the completed travel packet, including mileage calculation documentation to support private vehicle travel reimbursements, prior to approval and reimbursement processing. This requirement should be incorporated into travel procedures and reinforced through staff training and periodic supervisory review. This will help strengthen documentation of reimbursements, reinforce accountability, and support accurate and consistent payment practices.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>
Agree	Completed February 2025	Zachary Stovall, Dept. Fiscal Administrator; Richard Moon, Fiscal Manager

This has been completed and incorporated into current Sheriff's Office travel practices.

<b>RECOMMENDATION 1.2:</b> We recommend that the Sheriff's Office Management require that "cash in lieu of airfare" comparison is performed and documented on the <i>Request for Travel Allowance Form</i> for all applicable private vehicle travel. This requirement should be formally incorporated into the <i>Sheriff's Office Travel Guidelines</i> or <i>Training/Travel Requests Standard Operating Procedures (SOP)</i> and reinforced through staff training and supervisory review. This will help strengthen consistency with policy requirements, improve the quality of documentation for reimbursement decisions, and support accurate and well-documented travel costs.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>
Agree	Completed February 2025	Zachary Stovall, Dept. Fiscal Administrator; Richard Moon, Fiscal Manager

This has been completed and incorporated into current Sheriff's Office travel practices. Because the comparison is the responsibility of the travel coordinator, not the traveler, we did not update Sheriff Officewide procedures.

**AUDIT FINDING 2: Opportunity to Strengthen Approval Process for Training/Travel Request Form and Request for Travel Allowance Form**

<b>RECOMMENDATION 2.1:</b> We recommend that Sheriff's Office Management develop and implement written procedures identifying alternative designees when an elected official or other authorized staff is the traveler. These procedures should be incorporated into existing travel guidelines and communicated to staff through training. This will help ensure continuity in the approval process, support timely approvals, and promote consistent compliance with policy requirements.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>
Agree	Completed September 2025	Zachary Stovall, Dept. Fiscal Administrator; Richard Moon, Fiscal Manager

This has been completed and incorporated into current Sheriff's Office travel practices. Travel requests submitted by the Sheriff are reviewed and approved by the Undersheriff. In the Undersheriff's absence, a Chief will review and approve.

<b>RECOMMENDATION 2.2:</b> We recommend that Sheriff's Office Management develop and implement a process to review <i>Training/Travel Request Forms</i> before travel occurs to ensure all required signatures are obtained. This process could include a checklist for the Travel Coordinator or an automated workflow to flag missing signatures and prevent incomplete requests from being processed. This will help support compliance with Countywide Travel Policy, improve completeness of documentation, and enhance auditability.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>

Agree	Completed September 2025	Zachary Stovall, Dept. Fiscal Administrator; Richard Moon, Fiscal Manager
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This has been completed and incorporated into current Sheriff's Office travel practices. A checklist was not implemented at this time, as it would duplicate the current practices.

<b>RECOMMENDATION 2.3:</b> We recommend that Sheriff's Office Management update the "Sheriff's Office Travel Guidelines" and "Sheriff Training and Travel SOP" to clearly define approval requirements for both the <i>Training/Travel Request Form</i> and <i>Request for Travel Allowance Form</i> . This should include the required number of signatures for different employee types and clear instructions for documenting approvals and any deviations. Updated procedures should be communicated to staff through training and incorporated into routine practice. This will help promote consistent application of approval requirements, improve clarity for staff, and support complete and accurate documentation.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>
Agree	Completed September 2025	Zachary Stovall, Dept. Fiscal Administrator; Richard Moon, Fiscal Manager

This has been completed and incorporated into current Sheriff's Office travel practices. When someone is acting in at the time the travel is approved, notes are added to the travel document, or if an email, attached to the package. For example, a Lieutenant may approve in place of a Captain (division administrator) when designated to act as such.

### AUDIT FINDING 3: Opportunity to Improve Retention of GSA Rate Documentation

<b>RECOMMENDATION 3.1:</b> We recommend that Sheriff's Office Management establish procedures requiring travel coordinators or supervisory staff to verify that the correct GSA per diem rate has been applied and that supporting documentation is included in the travel packet prior to final approval. These procedures should be incorporated into travel guidelines and reinforced through staff training. This will help promote accurate application of per diem rates, improve completeness of supporting documentation, and support consistent review practices.		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>
Agree	Completed January 2025	Zachary Stovall, Dept. Fiscal Administrator; Richard Moon, Fiscal Manager

This has been completed and incorporated into current Sheriff's Office travel practices. GSA rate sheets for the travel destination are included with the travel packet.

<b>RECOMMENDATION 3.2:</b> We recommend that Sheriff's Office Management retain documentation supporting the applicable GSA per diem rate in the travel packet for each travel packet, including location specific rates. This requirement should be incorporated into travel procedures and reinforced through training. This will help support a clear		
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audit trail, improve transparency of reimbursement calculations, and promote consistent documentation practices.		
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 January 2025	Zachary Stovall, Dept. Fiscal Administrator; Richard Moon, Fiscal Manager

This has been completed and incorporated into current Sheriff's Office travel practices. GSA rate sheets for the travel destination are included with the travel packet.

#### **AUDIT FINDING 4: Opportunity to Improve Timeliness of *Request for Travel Allowance Form* Submission and Approval**

<b>RECOMMENDATION 4.1:</b> We recommend that Sheriff's Office Management establish and implement a travel packet checklist for travel coordinators to confirm all required forms are completed and submitted on time before travel is finalized. The checklist should include required forms, approvals, and steps for tracking submission status. This requirement should be incorporated into travel procedures and reinforced through training. This will help promote timely and complete submission of travel documentation, improve consistency in processing, and support well-documented travel approvals.		
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	N/A	Zachary Stovall, Dept. Fiscal Administrator; Richard Moon, Fiscal Manager

This has been completed and incorporated into current Sheriff's Office travel practices. A checklist was not implemented at this time, as it seems duplicative of current practices, which include required forms, approvals, and order of forms. If travel coordination expands to more than one employee position in the future, we will re-visit the use of a checklist.

<b>RECOMMENDATION 4.2:</b> We recommend that Sheriff's Office Management require travel coordinators to document any delays or deviations for forms that are submitted less than 10 working days prior to departure. This requirement should be incorporated into travel procedures and reinforced through training. This will help support a clear audit trail, improve transparency of submission timing, and provide management with information to identify and address recurring causes of delayed submissions.		
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 April 2026	Zachary Stovall, Dept. Fiscal Administrator; Richard Moon, Fiscal Manager

This has been completed and implemented into current Sheriff's Office travel practices. Notes are added to the travel packet to document reasoning for the delay. Certain types of travel, such as extraditions or cold case investigations, are known to occur on short notice. These types of travel may not always have notes added.

<p><b>RECOMMENDATION 4.3:</b> We recommend that Sheriff's Office Management require the Travel Coordinator to document explanations in the <i>Request for Travel Allowance Form</i> or <i>Training/Travel Request Form</i> when approval signatures are obtained late (e.g., due to emergency travel, schedule conflicts, or substitute arrangements). This requirement should be incorporated into travel procedures and reinforced through training. This will help improve transparency of approval timing, support well-documented exceptions, and promote consistency in the travel approval process.</p>		
<p><b>Agree or Disagree with Recommendation</b></p>	<p><b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b></p>	<p><b>Name and Title of specific point of contact for implementation</b></p>
<p>Agree</p>	<p>Completed April 2026</p>	<p>Zachary Stovall, Dept. Fiscal Administrator; Richard Moon, Fiscal Manager</p>

This has been completed and incorporated into current Sheriff's Office travel practices. Notes are added to the travel packet to document reasoning for the delay. Certain types of travel, such as extraditions or cold case investigations, are known to occur on short notice. These types of travel may not always have notes added.

Sincerely,



Rosa M. Rivera  
Salt Lake County Sheriff