

AUDIT REPORT

An Audit of Travel Expenses at the Salt Lake County Office of Regional Development

APRIL 2026



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AUDITOR'S LETTER

April 13, 2026

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

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

ORD has established processes to support its travel activities. This performance audit, however, identified opportunities to strengthen internal controls in the travel booking and approval process to better ensure compliance with Salt Lake County policies. We noted that controls related to the timing of airfare purchases, documentation of exceptions, and secondary approval signatures on the Request for Travel Allowance and Travel Expenditure Report (TER) forms could be made more consistent.

We also found room to improve the consistency and transparency with which ORD applies U.S. General Services Administration (GSA) per diem rates, particularly when documenting the rationale for any deviations from those rates.

ORD 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.

ORD agreed with all three 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 fluid and cursive, with the first name "Chris" and last name "Harding" clearly distinguishable.

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

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**AN AUDIT OF TRAVEL
EXPENSES AT THE
SALT LAKE COUNTY
OFFICE OF REGIONAL
DEVELOPMENT**

APRIL 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

Opportunity to Improve the Timeliness of Airfare Purchases

Four of 16 (25%) of the merit and non-employee travel packets tested had airfare purchased less than 14 days prior to the departure date without documenting extenuating circumstances, such as emergency travel. The four airfare purchase dates ranged from 10 to 13 days prior to the departure date. This purchase delay may increase the risk of higher airfare costs.

Opportunity to Strengthen Approval Signatures on *Request for Travel Allowance Form and Travel Expenditure Report (TER)*

In testing the total population of merit and appointed employee travel in 2022, four of 16 (25%) travel packets did not have a secondary approval signature from the division director or alternate designee on the *Request for Travel Allowance Form or Travel Expenditure Report*. The absence of secondary approval signatures from a division director or designee on travel forms reduces independent oversight and weakens the separation of duties, thereby increasing the risk of fraud, waste, or abuse of County funds.

Opportunity to Strengthen Documentation in GSA Per Diem Rate Application

Our review of 16 County employee travel packets from 2022 identified inconsistencies in the application of U.S. General Services Administration (GSA) per diem rates for meals and incidentals. Two of 16 (12.5%) travel packets used daily per diem rates that were below the applicable GSA rate, resulting in employee reimbursement shortfalls of \$10 and \$20. Although County policy allows reimbursement up to the GSA maximum, there was no written documentation explaining why certain employees received lower per diem rates. These inconsistencies increase the risk of unequal treatment, inconsistent policy application, and reduces transparency in employee travel reimbursements.



Finding Risk Classifications

Classification	Description	Action
<p>High Risk</p>	<p>High Risk Findings indicate significant weaknesses in controls and compliance:</p> <ul style="list-style-type: none"> • Essential controls are either missing OR are in place but fail to adequately address critical risks. • Procedures are either not followed consistently OR are completely missing. • Documentation and communication of controls, policies, and procedures are either lacking OR entirely absent. • Controls may not be in operation OR may not have been implemented. • Material non-compliance (or a critical instance of non-compliance) with legislative requirements (both state law and county ordinances), countywide policies, departmental policies, and best practices is common, resulting in inadequate risk management. 	<p>Urgent Corrective Actions are Necessary</p>
<p>Medium Risk</p>	<p>Medium Risk Findings indicate weaknesses in control design and/or implementation, and occasional non-compliance:</p> <ul style="list-style-type: none"> • Controls are partially in place but may not fully address all aspects of key risks. • Documentation and/or communication of controls, policies, and procedures may be incomplete, unclear, inconsistent, or outdated. • Controls might not be operating consistently and/or effectively or may not have been fully implemented. • Occasional non-compliance with legislative requirements (both state law and county ordinances), countywide policies, departmental policies, and best practices has occurred. • Risks are not being effectively managed, which could result in failure to meet departmental objectives or could lead to a less effective risk management framework. 	<p>Promptly Implement Recommendations</p>
<p>Low Risk</p>	<p>Low Risk Findings indicate that controls are generally effective, with minor areas for improvement:</p> <ul style="list-style-type: none"> • Controls are effectively addressing key risks but may need minor improvements. • Documentation and/or communication of controls, policies, and procedures are generally adequate but might require minor updates. • Controls are generally operating effectively with minor inconsistencies. • Minor deviations from legislative requirements (both state law and county ordinances), countywide policies, departmental policies, and/or best practices may exist. • Risks are generally well-managed, with minimal areas for improvement identified during testing. 	<p>Implement Minor Improvements and Proactive Enhancements</p>

BACKGROUND

The Salt Lake County Auditor’s Audit Services Division completed a limited-scope performance audit of the Salt Lake County’s Office of Regional Development (ORD) 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, ORD had 12 merit and/or time-limited employees, four appointed employees and four non-employee travel occurrences, with a total travel expense of \$34,532¹. Non-employee travel accounted for \$6,371 (18%) of ORD’s total travel costs. Non-employee travel related to a Brownfields Assessment Grant and Brownfields Revolving Loan Fund (RLF) through the Environmental Protection Agency (EPA). The Salt Lake County Brownsfields Coalition Board and the Wasatch Brownfields Coalition Board govern these programs, and the County manages both programs. To fulfill their grant obligations, management coordinated travel arrangements for the non-county board members. These travel arrangements were revenue neutral for the County since ORD’s travel budget already included the EPA awards.

ORD has six departments and various initiatives that work alongside local governments, businesses, and community organizations to address regional issues such as: affordable and accessible housing options, regional planning and transportation strategies, preserving our local canyons, and sustainability practices. To ensure staff attend job-related training and conferences, ORD arranges travel for applicable employees to travel to the necessary locations using budgeted travel funds. Designated travel coordinators manage these travel arrangements, including coordinating airfare and hotel purchases, processing per diem and travel expenses, and ensuring compliance with the Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses.

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.

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

Audit focuses included:

- Booking travel related expenses
- Issuance of per diem
- 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 (2017²): Authorization and Payment of Travel Related Expenses (Countywide Travel Policy), establishes policies and procedures that provide guidance for per diem allowances and payment for travel-related expenses for County personnel. Specifically, the Policy 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 issuance, authorization, and use of the County purchasing card (PCard) by County agencies. It provides guidance on:

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

Salt Lake County Countywide Policy 1060: Financial Goals and Policies, Section 8 "Internal Control Policy" Requirement 8.3, establishes that adequate documents and records must be designed and implemented to ensure accurate recording of events, the development of proper safeguards for assets and resources, and application of independent checks on both performance and valuation of recorded amounts.

² Note: A new version of Countywide Policy 1019 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. We acknowledge that the new policy may address recommendations included in this report.

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 considers the need to separate 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

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

1. Met with agency staff to gain an understanding of travel procedures and agency measures in place to govern travel approvals and booking processes.
2. Performed a review of the full population of 2022 travel documentation, expenditures and PCard transactions recorded within the County's financial system. Because the population of 2022 travel transactions was small, we tested the full population rather than selecting a sample.
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, and archived emails.
4. Performed unannounced on-site testing for the safeguarding of PCards.
5. Reviewed the U.S General Services Administration (GSA) rates for per diem and mileage reimbursement amounts.

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

Note: Percentages are rounded within each finding for clarity; however, where the population tested consists of 16 travel packets, fractional percentages (e.g., 12.5%) are presented to ensure consistency across findings and avoid potential misinterpretation.

CONCLUSIONS

During our review of 2022 travel expenditures, we identified opportunities to strengthen internal travel processes to better align with the Countywide Travel Policy requirements. Specifically:

- **Airfare purchases and approvals:** In certain instances, airfare was purchased less than 14 days prior to the traveler's intended departure date, and explanations for booking close to the departure date were not consistently documented on the *Request for Travel Allowance Form*. Countywide Travel Policy states that airfare should typically be purchased at least 14 days prior to departure to obtain cost savings.
- **Approval signatures:** Some travel packets did not contain the required secondary approval signature on the *Request for Travel Allowance Form* or the *Travel Expenditure Report*, limiting assurance that travel was appropriately reviewed and authorized.
- **GSA per diem rates:** We identified inconsistencies in how U.S. General Services Administration (GSA) per diem rates were applied and documented. In certain cases, employees were reimbursed at rates below the applicable GSA maximum, and documentation explaining rate adjustments or differences across divisions was not consistently retained.

When appropriate safeguards for travel reviews, approvals, and document retention are not in place or consistently followed, the County faces an increased risk of fraud, waste, or abuse, reduced transparency, inconsistent policy application, and weakened oversight of travel expenditures.

FINDING 1 AND RECOMMENDATION

Opportunity to Improve the Timeliness of Airfare Purchases

Risk Rating: **Medium Risk Finding**

ORD purchased airfare less than 14 days prior to departure without documenting the reason for the timing in certain instances; which may limit cost-saving opportunities and reduce transparency in travel expenses.

Travel coordinators within the Office of Regional Development (ORD) are responsible for purchasing airfare for employees whose travel has been authorized. To obtain reasonable airfare quotes prior to purchase, the ORD Travel Coordinator completes and submits an *Airline Ticket Arrangement Form* to the State Travel Office (STO). This process is intended to help obtain reasonable airfare pricing.

Countywide Travel Policy states that airfare should typically be purchased far enough in advance of the departure date to obtain cost savings, and that sufficient lead time is generally at least 14 days prior to departure.³ However, if airfare is purchased less than 14 days in advance, there should be adequate documentation and records retained to explain the circumstances surrounding the delay.⁴

Airfare Purchase Timing

We reviewed the full population of 16 merit and non-employee travel packets from 2022 to assess compliance with the Countywide Travel Policy requirements to purchase airfare at least 14 days prior to departure.

Of the 16 travel packets reviewed:

- Four of 16 (25%) included airfare purchases made 10 to 13 days prior to the departure date. These travel packets did not include documentation explaining why airfare was purchased less than 14 days prior to departure, even though the Countywide Travel Policy allows for documented exceptions, such as emergency travel.
- 10 of 16 (62.5%) included airfare purchases made 14 days or more prior to the departure date.
- Two of 16 (12.5%) were not applicable to this test because travelers utilized the *Travel Expenditure Report (TER)* form, which is completed post-travel for reimbursement.

³ Salt Lake County Countywide Policy 1019 (2017): Authorization and Payment of Travel Related Expenses, Part 2.0 Travel Request Procedures, Section 2.2 *Lead Time for Processing Requests*

⁴ Salt Lake County Countywide Policy 1060: Financial Goals and Policies, Part 8. Internal Control Policy, Section 8.3

Figure 1: Airfare Purchase Times: Four of 16 (25%) airfare purchases were made less than 14 days prior to the departure date.

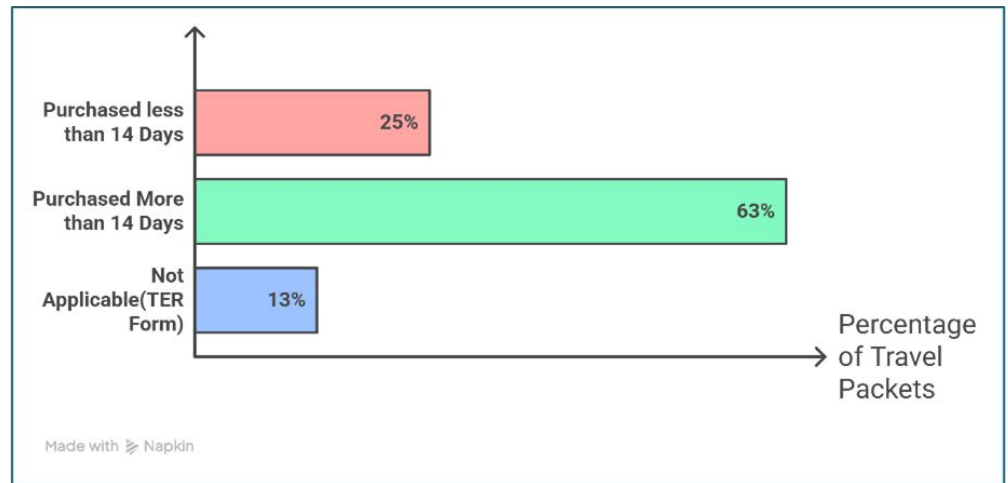


Image created by Audit Staff using Napkin AI. Source: Airfare Documentation uploaded by ORD into County financial system.



Timing of Airline Ticket Arrangement Form Submission

While reviewing airfare purchases, we reviewed when the *Airline Ticket Arrangement Forms* or related email communications were submitted to the State Travel Office.

Of the 16 travel packets reviewed:

- Two of 16 (12.5%) contained an *Airline Ticket Arrangement Form* or email communication with the State Travel Office that was dated less than 14 days prior to travel. In these instances, the travel coordinator submitted the documentation 12 and 13 days prior to departure.
- Twelve of 16 (75%) contained an *Airline Ticket Arrangement Form* or email communication dated 14 or more days prior to the departure dates.
- Two of 16 (12.5%) utilized the *Travel Expenditure Report (TER)* form for the traveling individuals to receive reimbursement for travel purchases post-travel.

Timing of Final Management Approval

The *Airline Ticket Arrangement Form's* instructions state that “the employee’s Department Director or Elected Official must provide approval to travel before this form is submitted [to the STO]”. Since the *Airline Ticket Arrangement Form* does not include approval signatures, we relied on the *Request for Travel Allowance Form* for approval and timeliness of approvals. This form includes approval signatures, approval dates, and airfare purchase dates.

Of the 16 travel packets reviewed:

- Three of 16 (19%) received final management approval of the *Request for Travel Allowance Form* between five and 13 days prior to the departure date. These travel packets did not include documentation explaining the timing of the approvals, even though the Countywide Travel Policy allows for documented exceptions.
- Eleven of 16 (69%) received final management approval on the *Request for Travel Allowance Form* 14 or more days prior to the departure date.
- Two of 16 (12.5%) were not applicable to this test because travelers utilized the *Travel Expenditure Report (TER)* form, which is completed post-travel for reimbursement.

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

Approval timing results are summarized in **Table 1** below.

Table 1: Timeliness of Travel Approval for Applicable Travel Packets:
Of the 16 applicable travel packets reviewed, three (19%) received final management approval less than 14 days prior to the departure date.

Approval Timing	Number of Applicable packets	Total Travel Packets Reviewed	Percentage %
Approval less than 14 days prior to the departure date	3*	16	19%
Approval 14 or more days prior to the departure date	11	16	69%
TER Form (Not applicable)	2	16	12.5%

- *Source: Travel forms uploaded in County financial system.*
- *Note: One travel packet was missing an approval signature date. The supporting digital report confirmed that the approval occurred less than 14 days before the departure date.
- **Note:** Percentages may not total 100% due to rounding.

Management stated that Section 2.2 of the Countywide Travel Policy describes the 14-day airfare purchase timeline as a best practice for cost savings rather than a mandatory requirement, as indicated by the policy's use of terms "should" and "typically". Management acknowledged that booking travel earlier is ideal; however, the four travel packets with airfare purchased less than 14 days prior to departure were approved to fulfill required grant compliance and administrative functions essential to operations.

Purchasing airfare and approving travel shortly before departure limits management's ability to demonstrate that cost-saving practices

outlined in Countywide Travel Policy were considered when travel was booked less than 14 days prior to departure.

Documenting emergency travel circumstances and last-minute travel arrangements increases transparency and accountability regarding travel expenses, reducing the risk of fraud, waste, and abuse of agency funds and strengthening oversight of travel expenditures.

1.1

RECOMMENDATION

AIRFARE PURCHASE TIMELINESS

We recommend that management establish procedures to contact the State Travel Office for airfare quotes and purchase airfare at least 14 days prior to departure when practicable to support cost-saving practices outlined in Countywide Travel Policy. When airfare is purchased less than 14 days prior to departure due to emergency travel or other circumstances, we recommend that management document an explanation on the *Request for Travel Allowance Form*.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: 90 days

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

FINDING 2 AND RECOMMENDATION

Opportunity to Strengthen Approval Signatures on *Request for Travel Allowance Form* and *Travel Expenditure Report (TER)*

Risk Rating: **Low Risk Finding**

A lack of documented alternate designees for division directors and department heads was associated with 25% of travel packets missing a required secondary approval signature, which may weaken independent oversight and segregation of duties.

The ORD travel coordinators are responsible for completing the *Request for Travel Allowance Form*. The form serves as an important tool for helping ORD management understand and authorize the scope, business purpose, and overall cost of travel prior to the departure date. Along with the *Request for Travel Allowance Form*, supporting documentation is attached to create the completed travel packet.

The *Request for Travel Allowance Form* requires at least two authorizing signatures: one from the division director and a second from the department head (director) or elected official, in addition to the traveler's signature⁵. While the Countywide Travel Policy allows department directors to submit their own travel forms⁶, consistent approval standards over travel authorization ensure appropriate safeguards over travel funds⁷.

During our review, we noted that when division directors or department heads were the travelers, the documentation did not clearly indicate whether a formally designated alternate approver existed or whether secondary approval was intentionally omitted. As a result, it was not always clear how secondary approval requirements were satisfied in these circumstances.

Similarly, the *Travel Expenditure Report (TER)* serves to reimburse travelers for extraordinary travel expenses or emergency travel. It is also used to reimburse elected officials who pay for their own travel arrangements. The *TER* requires two approval signatures: one from a division director and another from the department head or elected official⁸.

Refer to **Appendix A** for identifying the approval signature sections on the *Request for Travel Allowance Form* and *Travel Expenditure Report*.

While reviewing the full population of 16 merit and appointed employee travel packets in 2022, we identified the following. Each travel packet included either a *Request for Travel Allowance Form*

⁵ Salt Lake County Countywide Policy 1019 (2017): Authorization and Payment of Travel Related Expenses, Part 2.0 Travel Request Procedures, Section 2.1 *Initiating Travel Requests*

⁶ Salt Lake County Countywide Policy 1019 (2017): Authorization and Payment of Travel Related Expenses, Part 2.0 Travel Request Procedures Section 2.11 *Initiation and Approval of Per Diem Allowances*

⁷ Government Accountability Office (GAO), Standards for Internal Control in the Federal Government, Section 3 -Evaluation of an Effective Internal Control System

⁸ Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses, Part 3.0 Post-Travel Procedure, Section 3.2 Approval and Processing of TER

(pre-travel authorization) or a *Travel Expenditure Report* (post-travel reimbursement), depending on the method of travel authorization used.

Request for Travel Allowance Forms

- Of the 16 travel packets reviewed: Two of the 16 (12.5%) included a *Request for Travel Allowance Form* that did not contain a secondary approval signature from a division director or alternate designee. In both cases, the traveler was a division director.
- 11 of the 16 (69%) included a *Request for Travel Allowance Form* that contained the required secondary approval signature from a division director or alternate designee.
- Three of the 16 (19%) were not applicable to this test because a *Travel Expenditure Report* was used for post-travel reimbursement instead of a *Request for Travel Allowance Form*.

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

Travel Expenditure Reports (TERs)

- Of the 16 travel packets reviewed: Two of the 16 (12.5%) included a *Travel Expenditure Report* that did not contain a required secondary approval signature from either the division director, department head, or alternate designee. In one instance, the traveler was a division director; however, the form included only a single approval signature from the department head and did not include secondary approval by a Division Director alternate designee. In the second instance, the traveler was the ORD department head, and the form contained only one approval signature from a Mayor's Office designee, with no evidence of secondary or alternate designee.
- One of the 16 (6%) included a *Travel Expenditure Report* that included the required two approval signatures.
- Thirteen of 16 (81%) were not applicable to this test because a *Request for Travel Allowance Form* was used for pre-travel authorization.

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

In total, four of 16 (25%) travel packets reviewed were missing a required secondary approval signature on either the *Request for Travel Allowance Form* or *Travel Expenditure Report*.

Table 2 below identifies the forms that were missing a secondary approval signature.

Table 2: Travel Packets with Missing Secondary Approval Signatures on Applicable Authorization Forms: Four of the 16 (25%) travel packets reviewed were missing a secondary approval signature.

Authorization Form Used in Travel Packet	Travel Packets with Missing Secondary Approval	Total Travel Packets Reviewed (Out of 16)	Percentage of All Travel Packets Reviewed
<i>Request for Travel Allowance</i>	2	16	12.5%
<i>Travel Expenditure Report</i>	2	16	12.5%
Total	4	16	25%

Source: Travel forms uploaded in County financial system.

Note: Each travel packet included either a Request for Travel Allowance Form or a Travel Expenditure Report (TER), depending on the method of travel authorization used.

Management explained that the single-approval forms were for travel by the department head and division directors. Their direct supervisors, the Deputy Mayor and department head respectively, provided an approval signature, since the division director will not approve his or her own travel arrangements and an alternative designee is not assigned for approval. Management understood that the policy’s intent was to ensure the department director approved travel based on available budget, and that a supervisor approved the travel as a business need.

When division directors or department heads travel, the absence of a clearly documented secondary approver reduces independent oversight over travel authorization decisions. As a result, the risk of fraud, waste, or abuse of County funds increases, particularly because the separation of duties inherent in the approval process is reduced.

2.1

RECOMMENDATION

SECONDARY APPROVAL CLARIFICATION

We recommend that management implement written procedures that identify the alternative designee(s) when a Division Director, Department Head/Elected Official or other supervisory role authorized to approve travel is the traveler. This will strengthen segregation of duties for approvals.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: 90 days

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

FINDING 3 AND RECOMMENDATIONS

Opportunity to Strengthen Documentation in GSA Per Diem Rate Application

Risk Rating: **Low Risk Finding**

Inconsistent application of GSA per diem rates combined with a lack of documented rationale for rate deviations, may create perceptions of inequitable employee treatment and reduce financial transparency.

For County-approved travel, travelers receive advanced payment amounts for meals and incidentals based on the location of the travel, commonly referred to as "per diem". The Countywide Travel policy permits a traveler's per diem allowance to include the cost of meals consistent with the per diem maximum rate established by the U.S. General Services Administration (GSA)⁹.

GSA Rate Accuracy

We reviewed the full population of merit, time limited and appointed employee travel in 2022, consisting of 16 travel packets, and identified instances where the per diem rates applied were lower than the applicable GSA maximum rates for the destination city and travel period.

Of the 16 travel packets reviewed:

- Two of 16 (12.5%) travel packets listed a daily per diem rate for meals and incidentals on the *Request for Travel Allowance Form* that was lower than the applicable GSA rate.
- Eleven of 16 (68%) travel packets listed the destination's correct GSA rate for meals on the *Request for Travel Allowance Forms*.
- Three of 16 (19%) travel packets were not applicable because travelers were reimbursed post-travel using a *Travel Expenditure Report*.

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

Details of the two travel packets with GSA per diem rate variances are provided below:

- **Chicago:** The GSA per diem rate was \$79 per day; however, the employee was reimbursed \$74 per day. This resulted in a daily variance of \$5 and a total shortfall of \$10 over two days of travel.
- **Baltimore:** The GSA per diem rate was \$69 per day; however, the employee was reimbursed \$64 per day. This resulted in a daily variance of \$5 and a total shortfall of \$20 over four days.



Image created by Audit Staff using Google Gemini

⁹ Salt Lake County Countywide Policy 1019 (2017): Authorization and Payment of Travel Related Expenses, Part 2.0 Travel Request Procedures, Section 2.13 Authorized Per Diem Amounts

Table 3: Travel Packets with GSA Per Diem Rate Variances. For two of 16 (12.5%) travel packets reviewed, the GSA rate in the employee's per diem payment did not agree to the GSA rate of the destination city.

Employee Type	Travel Destination	Daily GSA Rate (Destination City)	Daily GSA Rate Used	Days Traveled	Total \$ Difference
Merit	Chicago	\$79.00	\$ 74.00	2	\$10.00
Time-Limited	Baltimore	\$69.00	\$ 64.00	4	\$20.00

Although Countywide policy permits reimbursement up to the maximum GSA rate established, ORD did not have written policy or supporting documentation explaining why certain employees received a lower per diem rate than other agency employees traveling.

Without established guidance and documented rationale for deviations, there is an increased risk of inconsistent application across employees and divisions. Even when reimbursements are below allowable maximums, inconsistent rate application may reduce transparency and create perceptions of inequitable treatment. These conditions may contribute to employee concerns or disputes regarding per diem determinations.

3.1

RECOMMENDATION

CONSISTENCY OF GSA RATE ADJUSTMENTS

We recommend that management develop and implement standardized written policy across all divisions for calculating and applying per diem amounts, including GSA rates. The policy should establish expectations for consistent application and require documentation when deviations from the applicable GSA rate occur.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: 90 days

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

COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 3 recommendations

RECOMMENDATION 1.1

We recommend that management ensure that they contact the State Travel Office for airfare quotes and purchase airfare at least 14 days before travel. If the recommended 14-day lead time is not possible due to emergency travel or other circumstances, we recommend that management document an explanation on the *Request for Travel Allowance Form*.

RECOMMENDATION 2.1

We recommend that management implement written procedures that identify the alternative designee(s) when a Division Director, Department Head/Elected Official or other supervisory role authorized to approve travel is the traveler. This will strengthen segregation of duties for approvals.

RECOMMENDATION 3.1

We recommend that management develop a standardized policy across all divisions for calculating and applying per diem amounts, including GSA rates, and documenting any deviations from those rates.

Appendix A

Request for Travel Allowance Form Template

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

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

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

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

Air If traveling by air and no rental car, add \$50 for airport transportation costs => \$ _____
 Baggage Fee _____ Yes / No _____ \$ _____
 (Airline) I will be checking a bag
 County vehicle Driver: _____
 Private vehicle _____ vs _____ x 0.670 \$ _____
 (Airfare) (# of Miles)
 Private vehicle if Government Owned Vehicle available _____ x 0.21 \$ _____
 (# of Miles)
 Rental vehicle (Not normally approved. Please provide justification) _____ \$ _____

II. PER DIEM
 (One full day per diem for each night spent out of town while on County business. One half day per diem for the day of return. Per diem
 rates determined by General Services Administration. See County Intranet for link to G.S.A. website.)

of nights

Actual reserved hotel nightly rate _____ x _____ \$ _____
 Actual reserved hotel nightly rate _____ x _____ \$ _____
 (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

Hotel/Lodging paid with P-card _____ \$ _____
 Airfare paid with P-card _____ \$ _____
 Registration paid with P-card _____ \$ _____

V. REGISTRATION/TUITION Invoice # _____
 Number of persons attending: _____ Early bird discount applies
 (Please attach registrations for each individual, or list of all attendees if on same registration.)

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

Fund	Agency	Department	Account	Program
Acctg distribution:				
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 _____

Travel Expenditure Report (TER) Template

SALT LAKE COUNTY TRAVEL EXPENDITURE REPORT COUNTYWIDE POLICY #1019, TRAVEL ALLOWANCE AND REIMBURSEMENT

(Refer to instructions before completing this form)

NOTE: This form is only valid for transportation costs to/from airport when destination is in another city, per diem payments given after properly approved emergency travel, or other extraordinary travel expenses as approved by your Elected Official

Invoice # _____

Name: _____ EIN#: _____ Department: _____

Title: _____

Type: Elected Appointed Merit Probationary Temp _____

First Day of Trip _____ Last Day of Trip _____

Travel coordinator _____ Phone # _____

Transportation Costs: Invoice # _____

Airport arrived at _____ Destination _____

Mode of transportation (shuttle, taxi, bus, etc.) _____ Total cost \$ _____

If by private vehicle, _____ x 0.700 \$ _____

(Airfare) (Miles)

If by Government Owned Vehicle available, _____ x 0.21 \$ _____

Emergency Travel:

of days on County business 0 1/2

Actual reserved hotel nightly rate _____ x # of nights _____ \$ _____

G.S.A. meal rate _____ \$ _____

Other Extraordinary Expenses:

Date	Expenditure	Reason	\$
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total Reimbursement (Due from Traveler) \$ _____

Normal accounting distribution:

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

I, the undersigned employee, hereby certify that the above expenditures represent money spent for legitimate County business and includes no items of a personal nature.

Employee _____ Date _____

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

Division Director _____ Date _____

Department Head or Elected Official _____ Date _____

(Both signatures are required)

AGENCY RESPONSE



Jenny Wilson
Salt Lake County Mayor

Beth Colosimo
Director of Regional Development
BColosimo@saltlakecounty.gov

Roxie McSwain, CPA
Fiscal Manager of Regional development
mcswain@saltlakecounty.gov

4/1/2026

Auditor Chris Harding, CPA

Office of the Auditor

Salt Lake County

2001 S State Street

Salt Lake City, UT 84121

Auditor Harding,

Thank you to you and your team for the time and effort dedicated to reviewing the Office of Regional Development's travel processes. We appreciate the thoroughness of the audit and the recommendations provided, which support our continued commitment to strengthening internal controls and improving our practices as part of Salt Lake County.

Please find our response below to each of the recommendations made in your report.

Salt Lake County Office of Regional Development
TTY 7-1-1 | www.slco.org/regional-development



Jenny Wilson
Salt Lake County Mayor

Beth Colosimo
Director of Regional Development
BColosimo@saltlakecounty.gov

Roxie McSwain, CPA
Fiscal Manager of Regional development
rmcswain@saltlakecounty.gov

AUDIT FINDING 1: Opportunity to Improve the Timeliness of Airfare Purchases

RECOMMENDATION 1.1: We recommend that management establish procedures to contact the State Travel Office for airfare quotes and purchase airfare at least 14 days prior to departure when practicable to support cost-saving practices outlined in Countywide Travel Policy. When airfare is purchased less than 14 days prior to departure due to emergency travel or other circumstances, we recommend that management document an explanation on the *Request for Travel Allowance Form*.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90	Roxie McSwain

The Office of Regional Development agrees that booking travel at least 14 days in advance is a best practice. In instances where travel must be arranged within a shorter timeframe, procedures will be updated to ensure that justifiable reasons are clearly documented. Documentation should include notification of travel request or requirement, and quick staff narrative of travel reason or justification.

AUDIT FINDING 2: Opportunity to Strengthen Approval Signatures on Request for Travel Allowance Form and Travel Expenditure Report (TER)

RECOMMENDATION 2.1: We recommend that management implement written procedures that identify the alternative designee(s) when a Division Director, Department Head/Elected Official or other supervisory role authorized to approve travel is the traveler. This will strengthen segregation of duties for 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	90	Roxie McSwain

The Office of Regional Development agrees that segregation of duties is an important component of internal controls and appreciates the Auditor's recommendation. Procedures will be updated to identify an alternate designee to sign for travel as the Senior Policy Advisor or ORD Fiscal Management when the Division Director is the traveler.

Salt Lake County Office of Regional Development
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Jenny Wilson
Salt Lake County Mayor

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AUDIT FINDING 3: Opportunity to Strengthen Documentation in GSA Per Diem Rate Application

RECOMMENDATION 3.1: We recommend that management develop and implement standardized written policy across all divisions for calculating and applying per diem amounts, including GSA rates. The policy should establish expectations for consistent application and require documentation when deviations from the applicable GSA rate occur.

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	90	Roxie McSwain

The Office of Regional Development agrees that consistent application of per diem guidelines is important. Updated travel procedures will include standardized guidance and documentation requirements for applying GSA per diem rates. If a non-standard rate applies to the travel, documentation showing that rate should be included in the travel request.

Beth Colosimo
Digitally signed by Beth Colosimo
Date: 2026.03.31 13:16:45 -06'00'

Beth Colosimo
Director
Office of Regional Development

Salt Lake County Office of Regional Development
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