

Preliminary FOLLOW-UP REPORT

Travel Audit of Salt Lake County Library Services

MARCH 2026



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AUDITOR'S LETTER

March 2, 2026

In accordance with Generally Accepted Government Auditing Standards and the established policies of the Auditor's Office, as authorized by Utah Code Title 17, Chapter 19a, "County Auditor," Part 2, "Powers and Duties", we maintain our responsibility to monitor and ensure that audit recommendations are addressed by county agencies through appropriate corrective action. This process is also instrumental in shaping future audits.

This communication serves as the preliminary follow-up report for the Travel Audit of Salt Lake County Library Services, originally issued in October 2024. The initial audit identified one finding with three recommendations. The purpose of this review was to assess progress in implementing corrective actions to enhance operational efficiency and strengthen compliance.

Our follow-up work found that agency management fully implemented all three recommendations. Through updates to agency procedures and annual training requirements, management has taken steps to strengthen transparency, accountability, and stewardship of public funds used for travel. These efforts help to address the risks identified in the original audit.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe the evidence obtained meets these requirements.

The follow-up period for this audit covered July 1, 2025, through December 31, 2025. Our review focused on verifying the implementation status of recommendations from the October 2024 audit report through document review, analysis, and discussions with Library Services management.

We extend our appreciation to the leaders and staff of Salt Lake County Library Services for their cooperation. The enclosed report summarizes the status of the recommendations reviewed in this preliminary follow-up.

Should you have any questions or wish to discuss the report further, please do not hesitate to contact me at 385-468-7200.

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

March 2026

Action Since Audit Report

Travel Audit of Salt Lake County Library Services

Original Audit: Report Issued October 2024

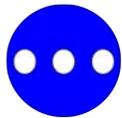
The audit identified 1 finding with 3 recommendations reported in October 2024.

Preliminary Follow-up: Salt Lake County Library Services has fully implemented all 3 recommendations. The scope for this preliminary follow-up audit was July 1, 2025 to December 31, 2025.



FULLY
IMPLEMENTED

3



IMPLEMENTATION IN
PROGRESS

0



NOT
IMPLEMENTED

0



CLOSED

0

Remaining Risks

Since Library Services Management implemented all recommendations, a secondary follow-up audit will not be conducted by the Auditor's Office.

FINDING 1. LACK OF SECONDARY APPROVAL FOR AIRFARE PURCHASED THAT EXCEEDED \$200 MORE THAN THE INITIALLY APPROVED AIRFARE COST

Risk Rating: **Low Risk Finding**



Recommendation 1.1 - We recommend that Management comply with the Salt Lake County Mayor's Operations Travel Instructions and Checklist and retain secondary approval documentation of airfares, if at the time of booking, it increases by more than \$100 from the approved quoted amount.

Agency Action – Implemented our recommendation.



Recommendation 1.2 - We recommend that Management have the Travel Coordinators complete an annual review of Countywide Policy 1019: Travel Authorization and Payment of Travel Related Expenses and Salt Lake County Mayor's Operations Travel Instructions and Checklist. Documentation should be retained acknowledging the Travel Coordinator's review and understanding of the Travel booking procedures.

Agency Action – Implemented our recommendation.



Recommendation 1.3 - We recommend that Management book airfare as soon as approval is received, no more than 24 hours after approval, to receive the most cost-effective airfare. If necessary, assign an alternative designee to book flights as approval is received.

Agency Action – Implemented our recommendation.

APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status			
 Fully Implemented	 Implementation In Progress	 Not Implemented	 Closed
<p>The audit recommendation has been implemented, and the corrective actions effectively address the original issue or finding, as verified by the follow-up audit. No further action is required at this time.</p>	<p>The agency has begun taking corrective actions to address the audit recommendation. However, full implementation has not yet been achieved.</p>	<p>The agency has not taken corrective action to address the audit recommendation.</p>	<p>Circumstances have changed surrounding the original finding or recommendation that make it no longer applicable, or the agency will only implement a portion of the recommendation as verified by the follow-up audit. No further follow-up is required.</p>