

# Preliminary FOLLOW-UP REPORT

## An Audit of Aging and Adult Services Travel Expenses

JUNE 2026



Chris Harding, CPA, CFE, CIA  
County Auditor

Office of the Auditor  
Salt Lake County

## Audit Team

Audra Bylund, CIA, Audit Manager

Pete Busche, CIA Senior Internal Auditor

## Audit Management

Chris Harding, CPA, CFE, CIA, County Auditor

Richard Jaussi, MBA, Chief Deputy Auditor

Roswell Rogers, Senior Advisor

Shawna Ahlborn, Audit Division Director

## Audit Committee

Marty Van Wagoner, CPA, MBA



Office of the Auditor  
Salt Lake County  
2001 S State Street, Ste N3-300  
Salt Lake City, UT 84190-1100  
Phone: (385) 468-7200

[www.saltlakecounty.gov/auditor/](http://www.saltlakecounty.gov/auditor/)

# Salt Lake County Auditor



Chris Harding, CPA, CFE, CIA  
County Auditor

2001 S State Street, Ste N3-300, Salt Lake City, UT 84190  
Phone: (385) 468-7200 [www.saltlakecounty.gov/auditor/](http://www.saltlakecounty.gov/auditor/)

## AUDITOR'S LETTER

June 3, 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 69, "County Auditor," Part 3, "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 is the preliminary follow-up report for *An Audit of Aging and Adult Services Travel Expenses*, originally issued in January 2025, which identified six findings with thirteen recommendations.

Management cited staff turnover as the primary reason that all 13 recommendations remain in progress. Our review period was November 1, 2025, through April 30, 2026. The status of each recommendation is as follows:

- **9 recommendations (69%)** remain in progress, with Aging & Adult Services actively working toward a revised target implementation date of July 1, 2026.
- **4 recommendations (31%)** remain in progress; however, management reported these recommendations as implemented on March 31, 2026. Due to the recent implementation date, sufficient transaction history was not available to perform meaningful audit verification testing during this follow up review.

All verification testing will be deferred to the secondary follow-up audit, scheduled no earlier than December 2026.

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.

We extend our appreciation to the leaders and staff of Salt Lake County Aging and Adult Services for their cooperation.

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

A handwritten signature in black ink that reads "Chris Harding".

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

June 2026

# Action Since Audit Report

An Audit of Aging and Adult Services Travel Expenses

## Original Audit: Report Issued January 2025

The audit identified 6 finding with 13 recommendations reported in January 2025.

### Preliminary Follow-up:

Salt Lake County Aging and Adult Services is in the process of implementing all 13 recommendations identified in the audit. Management reported that four recommendations were implemented as of March 31, 2026; however, sufficient time has not elapsed to perform verification testing. The remaining recommendations continue to be in progress for implementation. The scope for this preliminary follow-up audit was November 1, 2025, to April 30, 2026.



FULLY  
IMPLEMENTED

0



IMPLEMENTATION IN  
PROGRESS

13



NOT  
IMPLEMENTED

0



CLOSED

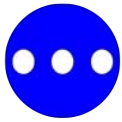
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## Remaining Risks

A secondary follow-up audit will be conducted by the Auditor's Office no earlier than December 2026 to verify implementation of the recommendations once sufficient transaction activity is available for testing.

# FINDING 1: VEHICLE MILEAGE REIMBURSEMENT PROCESS DID NOT CONSISTENTLY COMPLY WITH COUNTYWIDE POLICY 1019

Risk Rating: **Moderate Risk Finding**



**Recommendation 1.1** - We recommend that Management have the Travel Coordinator consult the State travel office before issuing travel reimbursements to obtain “cash in lieu of airfare” rate when travelling by private vehicle. Documentation of cash in lieu of airfare and/or a cost comparison between driving and flying should be retained and included with the travel packet documentation.

Agency Action – Implementation in progress.

Aging and Adult Services is actively working on carrying out the recommendation with a revised target implementation date of July 1, 2026. Testing will be deferred until the secondary follow-up audit following the full implementation.



**Recommendation 1.2** - We recommend that Management implement at least an annual training regarding Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses. If Management has a new Travel Coordinator assigned, the training should be completed within 30 days of start date. Employees responsible for booking travel should acknowledge their understanding of the Travel booking procedures and retain documentation of the training.

Agency Action – Implementation in progress.

Aging and Adult Services is actively working on carrying out the recommendation with a revised target implementation date of July 1, 2026. Testing will be deferred until the secondary follow-up audit following the full implementation.

# FINDING 2: AIRFARE BOOKING PROCESS DID NOT CONSISTENTLY COMPLY WITH COUNTYWIDE TRAVEL POLICY 1019

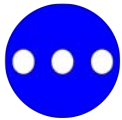
Risk Rating: **Moderate Risk Finding**



**Recommendation 2.1** -We recommend that Management continue to complete the Airline Ticket Arrangement Forms to remain in compliance with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses.

Agency Action – Implementation in progress.

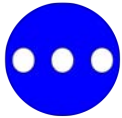
Aging and Adult Services is actively working on carrying out the recommendation with a revised target implementation date of July 1, 2026. Testing will be deferred until the secondary follow-up audit following the full implementation.



**Recommendation 2.2** - We recommend that Management designate an alternative Travel Coordinator to assist with booking airfare if the primary Travel Coordinator is absent.

Agency Action – Implementation in progress.

Aging and Adult Services reported that they implemented the recommendation on March 31, 2026. Testing will be deferred until the secondary follow-up audit in order to generate a larger population to allow for sufficient audit testing.



**Recommendation 2.3** - We recommend that Management batch and process approvals on *Request for Travel Allowance Forms* at least 14 days prior to departure date to ensure timely processing of Per Diem and/or reimbursements..

Agency Action – Implementation in progress.

Aging and Adult Services reported that they implemented the recommendation on March 31, 2026. Testing will be deferred until the secondary follow-up audit in order to generate a larger population to allow for sufficient audit testing.

### FINDING 3: LACK OF ADEQUATE AUTHORIZING SIGNATURES ON *REQUEST FOR TRAVEL ALLOWANCE FORMS*.

Risk Rating: **Moderate Risk Finding**



**Recommendation 3.1** -We recommend that Management have the Travel Coordinator verify and initial the *Request for Travel Allowance Forms* acknowledging that all appropriate Management approval signatures are present, in accordance with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses and internal procedures.

Agency Action – Implementation in progress.

Aging and Adult Services reported that they implemented the recommendation on March 31, 2026. Testing will be deferred until the secondary follow-up audit in order to generate a larger population to allow for sufficient audit testing.



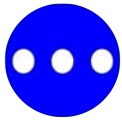
**Recommendation 3.2** -We recommend that Management develop written procedures identifying the alternative designees when a Division Director, Department Head/Elected Official or other supervisory role authorized to approve travel is the traveler.

Agency Action – Implementation in progress.

Aging and Adult Services is actively working on carrying out the recommendation with a revised target implementation date of July 1, 2026. Testing will be deferred until the secondary follow-up audit following the full implementation.

## FINDING 4: INCOMPLETE TRAVEL REQUEST ADDENDUM FORMS

Risk Rating: **Moderate Risk Finding**



**Recommendation 4.1** -We recommend that Management have the Travel Coordinator or designee verify and initial or sign the *Travel Request Addendum Form*, confirming that all sections of the form are completed and signed by the traveler. The form should be retained with travel packet documentation.

Agency Action – Implementation in progress.

Aging and Adult Services reported that they implemented the recommendation on March 31, 2026. Testing will be deferred until the secondary follow-up audit in order to generate a larger population to allow for sufficient audit testing.



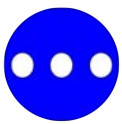
**Recommendation 4.2** -We recommend that Management ensure the Travel Coordinator reviews *Travel Request Addendum Forms* to verify that they are signed by the traveler and saved correctly, preserving the traveler's signature on the form. If necessary, County IT should be consulted to develop the necessary capabilities and procedures for combining PDFs with signatures into a single document without compromising the integrity of the signatures.

Agency Action – Implementation in progress.

Aging and Adult Services is actively working on carrying out the recommendation with a revised target implementation date of July 1, 2026. Testing will be deferred until the secondary follow-up audit following the full implementation.

## FINDING 5: TRAVEL COORDINATOR'S PCARD NOT USED TO PROCESS TRAVEL ARRANGEMENTS

Risk Rating: **Moderate Risk Finding**



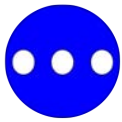
**Recommendation 5.1** - We recommend that Management develop written procedures that the designated Travel Coordinator(s) use their assigned County approved and issued purchasing card to process travel arrangements, except for instances outlined in Salt Lake County Countywide Policy 1019. Written procedures should address how to document circumstances when the designated Travel Coordinator's PCard was not utilized.

Agency Action – Implementation in progress.

Aging and Adult Services is actively working on carrying out the recommendation with a revised target implementation date of July 1, 2026. Testing will be deferred until the secondary follow-up audit following the full implementation.

# FINDING 6: AIRFARE NOT RECORDED ON THE *REQUEST FOR TRAVEL ALLOWANCE FORM*

Risk Rating: **Low Risk Finding**



**Recommendation 6.1** -We recommend that Management implement a review checklist for the Travel Coordinator to verify that the *Request for Travel Allowance Forms* are accurate and complete by including all travel related expenses for the specific occurrence.

Agency Action – Implementation in progress.

Aging and Adult Services is actively working on carrying out the recommendation with a revised target implementation date of July 1, 2026. Testing will be deferred until the secondary follow-up audit following the full implementation.



**Recommendation 6.2** -We recommend that Management implement a training to ensure all Travel Coordinators are familiar with Countywide Travel Policy 1019 and the specific requirements for documenting airfare charges on the *Request for Travel Allowance Form*.

Agency Action – Implementation in progress.

Aging and Adult Services is actively working on carrying out the recommendation with a revised target implementation date of July 1, 2026. Testing will be deferred until the secondary follow-up audit following the full implementation.







**Recommendation 6.3** -We recommend that Management establish a regular review process by implementing a system to ensure that all *Request for Travel Allowance Forms* are accurate and complete, including the documentation of airfare charges.

Agency Action – Implementation in progress.

Aging and Adult Services is actively working on carrying out the recommendation with a revised target implementation date of July 1, 2026. Testing will be deferred until the secondary follow-up audit following the full implementation.

## APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status			
 <p><b>Fully Implemented</b></p>	 <p><b>Implementation In Progress</b></p>	 <p><b>Not Implemented</b></p>	 <p><b>Closed</b></p>
<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>