Preliminary FOLLOW-UP REPORT

AN AUDIT OF THE SALT LAKE COUNTY COUNCIL'S TRAVEL EXPENSES

SEPTEMBER 2026

SALT LAKE COUNTY

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AUDITOR'S LETTER

September 25, 2026

Under the authority of Utah Code Title 17, Chapter 69, Part 3, "Powers and Duties," and consistent with Generally Accepted Government Auditing Standards, this office tracks whether the recommendations we issue are acted on.

This is the preliminary follow-up report for An Audit of the Salt Lake County Council's Travel Expenses, issued in May 2025. That audit reported five findings and eight recommendations. Most of them shared a single theme: travel packets were reaching Mayor's Finance without the documentation needed to show that a reimbursement was correct.

We commend Council staff for the work reflected in this follow-up. Council staff developed and adopted an Internal Travel Guide, effective June 25, 2025, and built two tools around it — a Documentation Checklist the Travel Coordinator completes before any packet is submitted, and an Annual Travel Tracking Spreadsheet that logs each travel occurrence, the forms used, and what documentation remains outstanding.

Of the eight recommendations, our status is as follows:

- Six recommendations (75%) are implemented.
- One recommendation (12.5%) is in progress.
- One recommendation (12.5%) could not be tested.

The recommendation still in progress concerns the Council's internal requirement that travel documentation be submitted to the Travel Coordinator within 30 days of return. Three of the four packets we tested met the timeframe; in the fourth, the hotel folio had not reached the Travel Coordinator when we began our review on June 10, 2026. The recommendation we could not test concerns hotel-room upgrades: the Council established a policy for how upgrades should be handled, but none of the packets we tested this period involved an upgrade, so there was nothing to test the new control against. We identified no countywide policy violations in the transactions tested.

The scope of this review covered actions taken between July 1, 2025 and June 30, 2026.

Council staff gave us prompt access to the travel packets, the Internal Travel Guide, and the tracking records we asked for, and answered our questions directly. We appreciate the Council's cooperation and its continued commitment to strengthening these controls.

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

September 2026

Action Since Audit Report

An Audit of the Salt Lake County Council's Travel Expenses

Original Audit: Report Issued May 2025

The original audit identified five findings with eight recommendations for improvement.

Preliminary Follow-up

Our preliminary follow-up found that the County Council implemented six of the eight recommendations. One recommendation is in progress and one could not be tested. The scope of this follow-up review covered actions taken between July 1, 2025 and June 30, 2026.

IMPLEMENTED	6
IN PROGRESS	1
UNABLE TO TEST	1
NOT IMPLEMENTED	0
CLOSED	0

Remaining Risks

One recommendation remains in progress because a hotel folio was not submitted to the Travel Coordinator within 30 days of return. We were unable to test a separate recommendation concerning hotel room upgrades because no upgrades occurred in the transactions reviewed.

FINDING 1. OPPORTUNITIES EXIST TO ENHANCE THE COUNTYWIDE TRAVEL POLICY: ENSURING CLEARER GUIDELINES FOR WHAT IS CONSIDERED HOTEL UPGRADES

Risk Rating: Medium Risk Finding

Recommendation 1.1 - We recommend that Council staff review hotel bookings for reasonable pricing, upgrades, and additional charges. Hotel room upgrades or additional charges for the travel occurrence should be the responsibility of the traveler to pay. If upgrades or additional charges are required for the travel occurrence, these should be documented with a reasonable rationale for reimbursing the additional costs.

Agency Action - Unable to Test

The Council developed and adopted an Internal Travel Guide (effective June 25, 2025) that explicitly establishes traveler responsibility for hotel room upgrades and additional charges beyond the standard conference or government rate. The guide provides written guidance that upgrade costs exceeding the standard room rate are the responsibility of the individual traveler unless a written rationale is provided and documented with the travel packet. Additionally, the guide directs the Travel Coordinator to review hotel bookings for reasonableness relative to the destination and applicable conference or government rate.

During transaction testing conducted in June 2026, there were no trips which had an upgrade so there couldn't be any testing. We will review this in our secondary follow-up.

FINDING 2. OPPORTUNITY TO STRENGTHEN RECEIPT AND INVOICE DOCUMENTATION FOR HOTEL REIMBURSEMENTS

Risk Rating: Medium Risk Finding

Recommendation 2.1 - We recommend that Council staff require sufficient documentation be provided by the traveler to initiate a reimbursement for travel related expense. Sufficient source documentation should show itemized transactions, such as late check outs, upgrades, or other charges. Source documentation should be uploaded with the travel packet documentation.

Agency Action - Implemented our recommendation

Recommendation 2.2 - We recommend that Council staff implement a written procedure that sufficient source documentation is submitted to the Travel Coordinator or designee within 30 days of return.

Agency Action - In Progress

The Council's Internal Travel Guide, Sections 3.1 and 3.2, includes written guidance that travel documentation, including hotel folios, should be submitted to the Travel Coordinator within 30 days of return.

During transaction testing, one travel packet contained a hotel folio that had not been submitted to the Travel Coordinator within the 30-day timeframe at the time of the audit team's review on June 10, 2026.

FINDING 3. OPPORTUNITY TO ENHANCE REQUEST FOR TRAVEL ALLOWANCE FORM SUBMISSION PRACTICES FOR IMPROVED POLICY COMPLIANCE

Risk Rating: Low Risk Finding

Recommendation 3.1 - We recommend that Council staff conduct annual training for councilmembers, appointed staff and designated Travel Coordinators to review the appropriate travel forms for certain travel circumstances. Employees should acknowledge their understanding of the travel process and required forms, and this documentation should be retained.

Agency Action - Implemented our recommendation

Recommendation 3.2 - We recommend that Council staff develop a checklist or similar tool to track the timing of Request for Travel Allowance Form approvals and their submission to Mayor's Finance. To support this process: The designated Travel Coordinator should be responsible for managing the checklist or similar documentation and ensuring timely submission of the form. If the form is not submitted to Mayor's Finance at least 10 working days before the travel date, the Travel Coordinator should notify the traveler that they may need to complete a Travel Expenditure Report. If there are delays in obtaining signatures on the Request for Travel Allowance Form, the reason for the delay should be documented in the travel packet's supporting documentation and/or noted directly on the form to explain the late submittal to Mayor's Finance.

Agency Action - Implemented our recommendation

FINDING 4. OPPORTUNITY TO ENHANCE TRAVEL DOCUMENTATION PRACTICES TO STRENGTHEN COMPLIANCE AND ACCURACY

Risk Rating: Low Risk Finding

Recommendation 4.1 - We recommend that Council staff develop written procedures for document retention related to travel packets, including the necessity of including supporting documentation for GSA rate calculations and any adjustments made to travel expenses. This should be communicated to all relevant personnel involved in the preparation and submission of travel packets.

Agency Action - Implemented our recommendation

Recommendation 4.2 - We recommend that Council staff implement review procedures to ensure required supporting documentation is included in travel packets before they are submitted for reimbursement. This may involve implementing checklist systems or requiring secondary reviews by designated personnel to verify the completeness and accuracy of documentation.

Agency Action - Implemented our recommendation

FINDING 5. OPPORTUNITY TO ENHANCE COUNTYWIDE POLICY FOR TIMELY PROCESSING OF TRAVEL REIMBURSEMENT REFUNDS

Risk Rating: Low Risk Finding

Recommendation 5.1 - We recommend that County Council update the Countywide Travel policy to include a requirement that when traveler reimbursement overpayments are identified, the overpayment should be refunded to the County within 30 days of its discovery.

Agency Action - Implemented our recommendation

APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status

Fully Implemented	Implementation In Progress	Unable to Test	Not Implemented	Closed
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 currently.	The agency has begun taking corrective actions to address the audit recommendation. However, full implementation has not yet been achieved.	Policy/control is in place, but no occurrence existed during the scope period to test it. Will be re-evaluated at the next follow-up.	The agency has not taken corrective action to address the audit recommendation.	Circumstances have changed since the original finding or recommendation, such as the discontinuation of processes or a shift in responsibility, processes, or organizational structure, rendering the recommendation no longer applicable to the audited entity. No further follow-up is required.