

# AUDIT REPORT

# COUNTYWIDE TRAVEL AUDIT: ANALYSIS OF TRAVEL PRACTICES AND POLICY IMPROVEMENT OPPORTUNITIES

JUNE 2026



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## AUDITOR'S LETTER

June 25, 2026

It is a pleasure to share the results of our performance audit, *Countywide Travel Audit: Analysis of Travel Practices and Policy Improvement Opportunities*. We found no evidence of fraud, waste, or abuse in county travel practices. The majority of travel reviewed was compliant with existing policy, and many travel controls were operating as intended across County organizations.

This report is the final product of a comprehensive countywide travel audit effort. Over the course of this engagement, we issued individual audits of eight County organizations and a countywide airfare analysis. This letter consolidates those results to identify opportunities to improve Countywide Policy 1019, Authorization and Payment of Travel Related Expenses, and presents our overall recommendations to policy makers.

While our findings were generally positive, we did identify opportunities to improve policy clarity and consistency related to travel authorization, approvals, documentation, airfare practices, lodging, and other travel-related procedures. The report contains seven findings and eight recommendations for the Salt Lake County Council's consideration as part of its ongoing review of Countywide Policy 1019. The County Council acknowledged receipt of the report and indicated that the recommendations will be considered during the current policy revision process.

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 (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 our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Thank you to all the county agencies involved in this audit for their cooperation throughout this process. Please refer to the enclosed report for the full details of our findings and recommendations. If you have any questions, do not hesitate to reach out to me directly at 385-468-7200.

A handwritten signature in black ink, appearing to read 'Chris Harding'.

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

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COUNTYWIDE TRAVEL  
AUDIT: ANALYSIS OF  
TRAVEL PRACTICES  
AND POLICY  
IMPROVEMENT  
OPPORTUNITIES

JUNE 2026

Objectives

The audit objectives for the initial eight organization audits 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 additional audit objectives for the analysis of remaining County organizations' airline travel were to ensure the following:

# REPORT HIGHLIGHTS

## Opportunity to Clarify County Policy 1019 Guidance on Airfare Class and Upgrades

County Policy 1019 does not define an expected standard for airfare class or establish documentation requirements when a non-standard fare or upgrade is selected. Our review of 136 County travel packets found that 123 of 136 (90%) airfare purchases were booked in standard economy. However, three of 136 (2%) instances involved higher-cost fares or First Class, and in two of those three, documentation was not available to determine whether the employee or the County paid the cost difference. An additional seven of 136 (5%) instances involved main cabin airfare. We also identified three instances (2%) where the County reimbursed a baggage fee that had already been waived due to the traveler's fare class. Without clear policy guidance, the County has limited ability to verify that airfare expenditures are appropriate and consistently documented.

## Opportunity to Clarify the Pre- Purchase Travel Authorization Process and Forms

County Policy 1019 required travel forms to be completed and approved before airfare was purchased, yet certain fields could only be completed after quotes were obtained, contributing to inconsistent practices. Of 136 travel packets reviewed, 67 (49%) had the Request for Travel Allowance Form signed before airfare was purchased; of those, 55 (82%) had a reconciliation gap where the final airfare amount was missing or did not match the final billing statement. In one additional instance, airfare costs increased after the form was signed with no subsequent approval obtained. Without a reconciliation requirement, the form cannot serve as a complete and accurate record of travel expenditures.

## Opportunity to Clarify Approval Controls on Travel Forms

County Policy 1019 establishes signature requirements for travel forms but does not provide guidance for organizations that do not have a Division Director position, leaving travel coordinators without clear direction on who is authorized to sign in each approval role. Our review found that seven of eight (88%) organizations had a recurring pattern of missing required authorization signatures on travel forms, with rates ranging from 7% to 39% across organizations. In several instances, a single individual signed multiple approval fields on the same form, undermining the independent review the signature requirement is designed to provide. The remaining organization (12%) consistently included two independent



# REPORT HIGHLIGHTS

- **Airfare Class Compliance:** Publicly funded airfare is consistent with cost-effective economy-class travel unless appropriately justified and approved, and any employee-elected upgrades are paid for by the employee.
- **Transaction Integrity:** All subsequent booking modifications, including cabin upgrades, itinerary changes, and variances from advance-booking timelines, are formally justified, documented and approved.
- **Financial Reconciliation:** Airfare-related disbursements are completely and accurately reconciled across vendor invoices, cardholder statements, travel allowance forms, and general ledger records.

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

approval signatures on all travel forms reviewed. Without clearly defined approval authority for each organization's structure, the County has limited assurance that travel expenditures are subject to consistent and independent oversight.



## Finding Risk Classifications

Classification	Description	Action
<p style="text-align: center; color: white; font-weight: bold; font-size: 1.2em;">High Risk</p>	<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>	<p style="text-align: center;">Urgent Corrective Actions are Necessary</p>
<p style="text-align: center; color: white; font-weight: bold; font-size: 1.2em;">Medium Risk</p>	<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>	<p style="text-align: center;">Promptly Implement Recommendations</p>
<p style="text-align: center; color: white; font-weight: bold; font-size: 1.2em;">Low Risk</p>	<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>	<p style="text-align: center;">Implement Minor Improvements and Proactive Enhancements</p>

# BACKGROUND

This report consolidates results from eight organization-specific travel audits and includes a countywide airfare analysis conducted to identify trends and opportunities for improvement across County organizations.

The Salt Lake County Auditor’s Audit Services Division completed limited-scope performance audits of travel expenditures for eight County organizations<sup>1</sup>:

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

The eight organizations reported a total of \$549,651 in travel expenditures during 2022.

In addition to the organization-specific audits, we performed a countywide analysis of airfare transactions for County organizations not included in the original audit scope. This analysis included 136 travel packets processed in 2022 from the following other County organizations:

**Table 1: Countywide Airfare Analysis** summarizes the organization’s reviewed and corresponding number of airfare packets.

Organization	Number of Airfare Packets
Department of Community Services	56
Department of Human Services	27
Public Works	17
Salt Lake County Surveyor’s Office	8
Department of Administrative Services	7
Justice Court	6
Salt Lake County Assessor’s Office	4
Office of Finance	3
Department of Human Resources	3
Salt Lake County Recorder’s Office	3
Criminal Justice Advisory Council (CJAC)	2
<b>Total</b>	<b>136</b>

The 136 travel packets totaled \$69,797 in airfare costs.

<sup>1</sup> In this report, “organization” refers collectively to County departments, organizations, and related units, including parent departments.

# OBJECTIVES AND SCOPE

The audit objectives of the eight organization-specific audits 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

We expanded our audit scope to conduct a separate countywide analysis of airline travel, which included 11 County organizations separate from the eight in the original countywide audit. The analysis was performed to determine whether:

- **Airfare Class Compliance:** Publicly funded airfare is consistent with cost-effective economy-class travel unless appropriately justified and approved, and any employee-elected upgrades are paid for by the employee.
- **Transaction Integrity:** All subsequent booking modifications, including cabin upgrades, itinerary changes, and variances from advance-booking timelines, are formally justified, documented and approved.
- **Financial Reconciliation:** Airfare-related disbursements are completely and accurately reconciled across vendor invoices, cardholder statements, travel allowance forms, and general ledger records.

The scope of the audit was from January 1, 2022, to December 31, 2022<sup>2</sup>.

## AUDIT CRITERIA

**Salt Lake County Countywide Policy and Procedures 1019 (2025<sup>3</sup>): Authorization and Payment of Travel Related Expenses (County Policy 1019)**, establishes policy and procedures that provide guidance regarding per diem allowances and payment for travel-related expenses for County personnel traveling on County business. It

<sup>2</sup> The audit scope for the County Council was expanded through August 31, 2023, in response to a fraud tip submitted to the Auditor's Fraud Tip hotline alleging improper travel and spending practices. No evidence of fraud was identified; however, the review identified internal control weaknesses that increase the risk of fraud, waste, and abuse. See An Audit of the Salt Lake County Council's Travel Expenses (May 2025) for additional details.

<sup>3</sup> A new version of County Policy 1019 was approved and published on July 22, 2025. The previous version of the policy, approved in 2017, was used as criteria for the original audit testing. Citations in this report will be based on the 2025 version which are consistent with the 2017 version, unless otherwise noted.

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

**Government Accountability Office (GAO), “Standards for Internal Control in the Federal Government” Principle 10.22: Design of Control Activities at Various Levels, Section: Segregation of Duties** emphasizes that management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties to help prevent fraud, waste, and abuse. Principle 10.02: Response to Risks, outlines that management designs control activities in response to identified risks to achieve an effective internal control system. These activities mitigate risks to acceptable levels within management’s defined risk tolerance and are aligned with ongoing risk assessments.

## METHODOLOGY

Detailed methodologies supporting the organization-specific findings are documented in each respective audit report listed below. The procedures described in this section relate primarily to the countywide airfare analysis conducted for this report.

For the audit objectives related to analyzing airline travel, we performed the following procedures:

1. Compared airfare charges recorded on airfare receipts, Purchasing Card (Pcard) statements, and *Request for Travel Allowance Forms* (TAR) to assess consistency and accuracy.
2. Identified the class and/or type of airfare selected. Reviewed per diem payments to calculate if employees were reimbursed for airfare upgrades, and/or if the employee reimbursed the County for any airfare upgrades.
3. Consulted with management of the relevant organization regarding potential outliers.

In addition to the airfare analysis, the organization-specific audits included procedures to evaluate compliance with County Policy 1019 requirements related to lodging, per diem, documentation, approvals, and travel justification. These procedures included reviewing travel packets, comparing supporting documentation to policy requirements, and assessing consistency in practices across organizations.

The methodologies used for the countywide travel audit are documented in each of the organization's respective reports. See the following reports for methodology details:

- Travel Audit of Salt Lake County Library Services (October 2024)
- Travel Audit of Salt Lake County Aging and Adult Services (January 2025)
- Travel Audit of Salt Lake County Mayor's Office Administration (April 2025)
- Travel Audit of Salt Lake County Council (May 2025)
- Travel Audit of Salt Lake County District Attorney (June 2025)
- Travel Audit of the Salt Lake County Health Department (December 2025)
- Travel Audit of the Office of Regional Development (April 2026)
- Travel Audit of the Salt Lake County Sheriff's Office (May 2026)

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

## CONCLUSIONS

This report brings together results from eight organization-specific travel audits and a countywide airfare analysis to identify common themes and opportunities to improve County Policy 1019 and related practices across County organizations.

Through both the Countywide Airfare Analysis and the Countywide Audit Findings, we identified recurring patterns suggesting that existing policy guidance is not always clearly defined or consistently applied. These patterns appeared across several areas, including travel authorization, documentation practices, reimbursement procedures, and airfare and lodging decisions.

Opportunities exist to strengthen guidance in the following areas:

- Airfare-related practices, including fare class selection, travel upgrades, and documentation of upgrade costs.
- Pre-purchase authorization processes and expectations for supporting documentation.
- Approval requirements, including secondary and independent review of travel forms.
- Documentation standards for travel-related records, including justification for last-minute travel and retention of final travel costs.
- Consistent application of policy requirements across organizations, including lodging practices, hotel payment methods, and evaluation of alternative accommodations.

Where document retention standards, policy expectations, and approval requirements are not clearly established, the risk of error,

inconsistency, and inefficiency increases. The findings in this report reflect not isolated conduct by individual employees, but areas where policy clarity and consistent guidance would better support staff in meeting the County's expectations.

Many travel controls are in place and functioning across County organizations, and several organizations demonstrated strong practices in specific areas. The opportunities identified in this report reflect areas where clearer policy direction and more consistent application may further strengthen the County's overall travel program.

To address these opportunities, the County Council is encouraged to revise County Policy 1019 to clarify requirements and promote alignment across organizations. Updated policy guidance will provide clearer direction for the purchasing, approval, and documentation of travel expenses, and support consistency, transparency, and responsible stewardship of County resources.

This report is organized into two sections: "Countywide Airfare Analysis Findings" and "Countywide Audit Findings."

# COUNTYWIDE AIRFARE ANALYSIS FINDINGS

## FINDING 1 AND RECOMMENDATION

### Opportunity to Clarify County Policy 1019 Guidance on Airfare Class and Upgrades

Risk Rating: **Medium Risk Finding**

Establishing Countywide expectations for airfare class selection and documentation of upgrades would promote consistent practices across agencies and improve the County's ability to verify that travel expenses are reasonable, appropriately authorized, and supported by adequate documentation.

County Policy 1019 establishes requirements for purchasing, approving, and reconciling travel-related expenses but does not define what class of airfare is expected for County travel, nor does it address when a higher-cost fare or upgrade is appropriate or what documentation is required when one is selected. Without that guidance, organizations have interpreted these situations differently, making it difficult for the County to verify that airfare expenditures are appropriate and consistently documented.

Our review of 136 airfare travel packets identified the following:

Three of 136 (2%) instances involved higher-cost fares or First Class. For two of those three, documentation was not available to determine whether the employee or the County paid the cost difference. In the third, documentation confirmed the employee paid the upgrade cost.

Seven of 136 (5%) instances involved main cabin airfare rather than basic economy.

123 of 136 (90%) instances were booked in standard economy without issue.

Three (2%) instances did not involve airfare purchases.

We also identified three instances (2%) where the County reimbursed a \$50 to \$60 baggage fee despite the airfare receipt showing the fee had already been waived due to the traveler's fare class. The remaining 133 (98%) instances did not have this occur.

Without a defined standard for airfare class and documentation expectations when a non-standard choice is made, the County has limited ability to verify whether upgrades were personally paid for or charged to the County, and whether fees reimbursed were actually incurred.

We recommend that the Salt Lake County Council update County Policy 1019 to address standard airfare class expectations and establish documentation requirements when a non-standard fare or upgrade is selected. Policymakers are also recommended to consider whether upgrades for personal comfort are a County expense and how any personal benefit portion of an upgrade is to be handled and documented.

This will promote consistent airfare purchasing practices, reduce the risk of personal costs being charged to the County, and improve the County's ability to verify that travel expenditures are appropriate.

# FINDING 2 AND RECOMMENDATION

## Opportunity to Clarify the Pre-Purchase Travel Authorization Process and Forms

Risk Rating: **Medium Risk Finding**

Strengthening requirements for management review of final travel costs after booking would help ensure approved travel expenses are accurate, documented, and consistent with the original authorization.

County Policy 1019 (2017), which was in effect during the audit period, required organization Travel Coordinators to complete both an Airline Ticket Arrangement Form and a Request for Travel Allowance Form (TAR). Both forms had to be approved and signed by the traveler's Division Director and Elected Official/Department Director before submitting the request to the State Travel Office<sup>4</sup>. While this process established a pre-approval requirement, the policy created an inherent sequencing challenge: travel coordinators were expected to complete and obtain signatures on these forms before seeking airfare quotes, yet certain form fields, including final airfare cost, could only be completed after quotes were obtained or airfare was purchased. This ambiguity contributed to inconsistent practices across organizations in how and when the TAR was completed and approved.

The July 2025 update to County Policy 1019 addressed this concern by replacing the Airline Ticket Arrangement Form requirement with a streamlined requirement for written approval from a Division Director, Department Director, or Elected Official prior to booking travel<sup>5</sup>. This update partially resolved the sequencing ambiguity identified in the 2017 policy. However, the 2025 update does not specify procedures for post-purchase management review or reconciliation of actual costs to authorized amounts.

### Pre-Purchase Authorization Forms

In the absence of a standardized countywide process, five of the eight organizations (63%) we reviewed developed their own pre-purchase authorization forms, referred to as either Travel Request Addendums or Travel/Training Request forms, to document travel justification and obtain management approval before purchasing travel accommodations. The remaining three organizations did not use a supplemental pre-purchase authorization form. Table 2 below highlights the organizations that implemented pre-purchase authorization forms.

<sup>4</sup> Salt Lake County Countywide Policy 1019 (2017): Authorization and Payment of Travel Related Expenses, Section 2.1. Initiating Travel Requests

<sup>5</sup> Salt Lake County Countywide Policy 1019 (2025): Authorization and Payment of Travel Related Expenses, Section 2.1. Initiating Travel Requests

**Table 2: Pre – Purchase Travel Authorization Form Implementation:** *Five of the eight organizations (63%) included in our review developed supplemental pre-purchase authorization forms to document travel justification and obtain management approval prior to booking. The remaining three organizations did not use a supplemental form.*

Organization	Pre-Purchase Authorization Form
District Attorney's Office	Yes
Sheriff's Office	Yes
Aging and Adult Services	Yes
Library Services	Yes
Health Department	Yes
County Council	No
Mayor's Office Administration	No
Office of Regional Development	No

Refer to Finding 3 for additional information regarding inconsistencies observed among these pre-purchase authorization forms.

### **Opportunities to Strengthen Alignment Between Travel Approvals and Travel Purchases**

Policy ambiguity surrounding the timing of approvals led organizations to use the Request for Travel Allowance Form (TAR) inconsistently.

We reviewed 136 travel packets containing airfare. In roughly half of those packets (67 of 136, or 49%), the TAR had already been signed before airfare was purchased, meaning travel coordinators either added the airfare information to the form after the fact or left it blank entirely. This is the core of the problem, because a form signed before the airfare cost is known cannot serve as a meaningful authorization of that cost.

Within that group of 67 packets, 55 (82%) had a reconciliation gap: the final airfare amount was either missing from the TAR or did not match the final billing statement or Pcard charge. Two additional issues were identified in the broader 136-packet sample: in one instance (1%), the airfare receipt reflected a lower amount than the Pcard charge; and in one other instance (1%), the airfare itinerary was changed after the TAR was signed, increasing the cost without any subsequent approval being obtained.

The remaining 67 of 136 packets (49%) did not have these issues.

These patterns indicate that without a clear requirement to update and reconcile the TAR form after purchase, the form functions only as a pre-approval document rather than a complete and accurate record of travel expenditures. While the 2025 policy update strengthens the pre-purchase stage, establishing a corresponding post-purchase reconciliation requirement would complete the authorization cycle and improve the County's ability to verify that final expenditures align with approved amounts.

The absence of a standardized post-purchase reconciliation process may limit management's ability to verify that final expenditures align with the initial authorization. Without a clear process to reconcile estimated and actual costs, transparency may be reduced and discrepancies may not be consistently identified during the reimbursement process.

We recommend that the Salt Lake County Council update the County Policy 1019 to require documented management review and final approval of all travel-related purchases after booking but prior to travel. This update is recommended to include a requirement to reconcile actual travel costs to approved amounts and document any differences.

This would help ensure travel expenditures are accurate, complete, and aligned with the original authorization, improving transparency and supporting consistent oversight across organizations.

# COUNTYWIDE AUDIT FINDINGS

## FINDING 3 AND RECOMMENDATIONS

### Opportunity to Clarify Approval Controls on Travel Forms

Risk Rating: **Medium Risk Finding**

County organizations operate under different management structures, which can make travel approval requirements difficult to apply consistently. Providing flexibility for organizations to designate approval authorities while maintaining independent review requirements would help improve accountability, strengthen segregation of duties, and support consistent oversight of travel expenditures.

The County Policy 1019 has two forms to authorize and document employee travel expenditures: the Request for Travel Allowance Form (TAR) and the Travel Expenditure Report (TER).

The TAR documents pre-travel expenses and approvals prior to the travel taking place, except under emergency circumstances. It can be used for all County employees, elected officials, appointed officials, and non-county employees<sup>6</sup>.

The TER documents actual travel costs and obtains reimbursement approval after travel is complete. It is used primarily by elected officials, appointed officials, and employees who travel on short notice.<sup>7</sup>

Both forms include designated signature fields for the following approvals: Employee/Traveler, Division Director, Elected Official or Department Head, and Mayor (TAR only, when required by policy). Refer to Appendix A for examples of the TAR and TER form.

The current form structure was designed with organizations in mind where a clear chain of Division Director, Department Director, and Elected Official exists. However, several County organizations do not have a Division Director position. For those organizations, the required fields do not map.

The underlying intent of the signature requirement is straightforward: travel should be approved in advance by someone with sufficient authority who is independent from the traveler<sup>8</sup>. The current policy achieves this in larger organizations but does not provide a framework for how smaller or differently structured organizations are expected to meet that same standard.

Seven of the eight (88%) organizations we reviewed had a recurring pattern of missing required authorization signatures on travel forms. Tables 3a and 3b below summarize the forms missing one or more

<sup>6</sup> Salt Lake County Countywide Policy 1019 (2025): Authorization and Payment of Travel Related Expenses, 2.0 Travel Request Procedures, Section 2.1 *Initiating Travel Requests* and Section 2.4 *Exception for Elected Officials and Appointed Staff*

<sup>7</sup> Salt Lake County Countywide Policy 1019 (2025): Authorization and Payment of Travel Related Expenses, 3.0 Post-Travel Procedure, Section 3.2 *Approval and Processing of TER* and Section 3.3 *Processing TERs for Elected Officials*

<sup>8</sup> Government Accountability Office (GAO), "Standards for Internal Control in the Federal Government" Principle 10.22: Design of Appropriate Types of Control Activities, Section: Segregation of Duties

required signatures by organization. For a table of all findings and the applicable organizations, refer to Appendix B.

**Table 3a: Request for Travel Allowance Form (TAR) Missing Required Signatures, by Organization:** *Seven of the eight organizations (88%) reviewed had one or more TAR forms missing required authorization signatures, with rates ranging from 7% to 39% across organizations.*

Organization	Forms Missing Signature(s)	Total Forms Reviewed	Percentage
Aging & Adult Services	1	14	7%
County Council	5	17	29%
District Attorney's Office	4	11	36%
Health Department	2	29	7%
Mayor's Office Administration	9	23	39%
Office of Regional Development	2	16	13%
Sheriff's Office	5	33	15%
Library Services	0	6	0%

**Table 3b: Travel Expenditure Report (TER) Forms, Missing Required Signatures, by Organization:** *Four organizations had one or more TER forms missing required authorization signatures, with rates ranging from 27% to 100%. The District Attorney's Office rate of 100% reflects two forms reviewed; the small sample size limits broader conclusions about that organization's overall practices.*

Organization	Forms Missing Signature(s)	Total Forms Reviewed	Percentage
County Council	3	11	27%
District Attorney's Office	2	2	100%
Mayor's Office Administration	2	5	40%
Office of Regional Development	2	3	67%

We also noted instances where individuals in leadership positions signed multiple approval fields on the same form. When one person signs in more than one approval role, the independent review the signature requirement is designed to provide is undermined. In several cases, this appeared to be a practical workaround rather than an intentional circumvention, reflecting the absence of clear guidance on how to handle approvals when the standard chain of authority does not apply.

The remaining organization, Library Services, consistently included two independent approval signatures on all travel forms.

## Inconsistencies Among Pre-Purchase Authorization Forms

Because the County Policy 1019 does not specify a standard format or require a countywide pre-purchase authorization form, organizations developed their own approaches<sup>9</sup>. Our review of these forms identified signature-related gaps similar to those found on the TAR and TER: travelers did not consistently sign pre-purchase authorization forms before travel was booked, and in some instances, employees signed in approval roles beyond their designated authority.

These patterns across all form types suggest the gap lies in policy clarity rather than isolated conduct by individual employees.

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<sup>9</sup> Refer to Appendix C for examples of pre-purchase authorization forms implemented by the Health Department and Sheriff's Office.

We recommend that the Salt Lake County Council update the County Policy 1019 to require each County organization to formally designate, in advance, who is authorized to sign in each approval role for that organization's specific structure. The policy does not need to prescribe a single countywide chain of authority; rather, it is recommended to establish that each organization document its own approval chain and communicate it to travel coordinators before travel is booked.

This approach preserves the spirit of the policy, which is independent oversight of travel expenditures, while giving each organization the flexibility to designate an approval structure that reflects how it actually operates.

We recommend that the Salt Lake County Council revise relevant sections of the County Policy 1019 (e.g., 2.1, 2.11, 3.2) to require that travel authorizations on both the TAR and TER include review by more than one individual, that a single individual is prohibited from filling all approval roles on the same form, and that approvers are independent from the traveler. The policy is recommended to also define how these requirements apply when standard approvers are unavailable, with reference to the organization-level designation process described in Recommendation 3.1.

This would help support consistent independent review, strengthen segregation of duties, and improve oversight of travel-related expenditures.

# FINDING 4 AND RECOMMENDATION

## Opportunity to Improve Travel Documentation and Record Retention of Receipts, Airfare Quotes, and Cost Comparisons

Risk Rating: **Medium Risk Finding**

Establishing clear expectations for retaining travel-related records would promote consistent documentation practices across County organizations and improve the County's ability to verify travel expenditures.

The County Policy 1019 requires that organizations retain "all other travel-related records"<sup>10</sup> and attach appropriate documentation and receipts, when available<sup>11</sup>, to travel forms. However, the policy does not define what specific documents constitute "travel-related records." Without a clear definition, organizations have interpreted this requirement differently, leading to inconsistent retention practices across the County.

During our review of travel packets for the eight in-scope County organizations, we identified the following areas where documentation was not consistently retained:

- **Hotel and Lodging:** Two of eight (25%) County organizations did not consistently retain final hotel invoices in their travel packets. One of those two also included upgraded hotel rooms and late check-out fees without supporting documentation.
- **Airfare:** One of eight (13%) County organizations did not consistently retain documentation of airfare fees recorded on the TAR.
- **Event Registration:** Two of eight (25%) County organizations did not consistently retain event registration receipts for a portion of their travel packets.
- **Meals and Incidentals:** Five of eight (63%) County organizations did not consistently retain GSA rate documentation for meals and incidental expenses.

We also observed inconsistent practices in documenting airfare quotes and cash-in-lieu-of-airfare comparisons. In some instances, airfare quote documentation was missing or incomplete, making it difficult to verify whether the most cost-effective option was selected. In others, mileage reimbursements were miscalculated or calculated from an employee's residence rather than their County workplace<sup>12</sup>, which could result in overpayments.

<sup>10</sup> Salt Lake County Countywide Policy 1019 (2025): Authorization and Payment of Travel Related Expenses, Section 2.6 Maintenance of Travel Records.

<sup>11</sup> Salt Lake County Countywide Policy 1019 (2025): Authorization and Payment of Travel Related Expenses, Part 3.0 Post-Travel Procedure, section 3.2 *Approval and Processing of TER*

<sup>12</sup> Salt Lake County Countywide Policy 1019 (2025): Authorization and Payment of Travel Related Expenses, Section 2.9 Travel Using Personal Vehicle, §2.9.2.

**Table 4: Organizations Missing Travel Documents:** Seven of the eight organizations (88%) reviewed had one or more travel packets missing required supporting documentation. Library Services retained all required supporting travel documentation across all packets reviewed.



*Image created by Audit Staff using Claude AI*

These gaps limited our ability to confirm the accuracy of certain travel expenses and increase the risk of misreported or misallocated funds.

We recommend that the Salt Lake County Council update County Policy 1019, Section 2.6, Maintenance of Travel Records, to clearly define what constitutes required “travel-related records” and direct each County organization to establish and document its own internal system for collecting, organizing, and retaining those records. Each organization’s approach should be accessible for management review and audit purposes.

This will promote consistent documentation practices across the County, improve accountability, and support audit verification of travel expenditures.

# FINDING 5 AND RECOMMENDATION

## Opportunity to Strengthen Last-Minute Travel Procedures

Risk Rating: **Medium Risk Finding**

While some travel must occur on short notice due to operational or funding requirements, documenting the reasons for last-minute travel would improve transparency and help distinguish necessary exceptions from avoidable costs. Consistent documentation and approval requirements can strengthen oversight while preserving flexibility for organizations to meet business needs.

County Policy 1019 recognizes that employees may occasionally need to travel on short notice due to emergency circumstances<sup>13</sup>. Outside of those situations, airfare booked within 14 days of departure typically carries a higher cost than advance purchases, and early conference registration often results in discounted rates. Each County organization is responsible for managing its own travel expenses, and last-minute bookings without explanation increase the risk of avoidable costs to the County.

Across six of the eight organizations (75%) included in our review, we observed one or more instances of travel arrangements occurring within shortened timeframes, including airfare purchased less than 14 days prior to departure<sup>14</sup>, TARs completed and approved less than 14 days prior to departure, TARs submitted for per diem payment less than 10 working days prior to departure<sup>15</sup>, and conference or training registrations completed after early discount periods had closed.

We recognize that not all last-minute travel represents a cost concern. Some organizations, including the Health Department and Office of Regional Development, manage travel funded through grants or other external sources. In those cases, the financial impact on the County's general fund may be limited, and operational or grant requirements may drive the timing of travel arrangements. The District Attorney's Office and Library Services completed airfare purchases, registrations, and TAR submissions at least 14 days before departure in all instances reviewed.

<sup>13</sup> Salt Lake County Countywide Policy 1019 (2025): Authorization and Payment of Travel Related Expenses, Section 4.0 Emergency Travel.

<sup>14</sup> Salt Lake County Countywide Policy 1019 (2025): Authorization and Payment of Travel Related Expenses, Section 2.2 Lead Time for Processing Requests.

<sup>15</sup> Salt Lake County Countywide Policy 1019 (2025): Authorization and Payment of Travel Related Expenses, Section 2.12 Processing Per Diem Requests

**Table 5: Last-Minute Travel Scenarios by Organization** - *The District Attorney's Office and Library Services (25% of organizations reviewed) completed airfare purchases, registrations, and Request for Travel Allowance (TAR) submissions at least 14 days before departure. These practices demonstrate timely planning and help reduce the risk of higher travel costs. In contrast, six organizations (75%) processed travel-related purchases, approvals, or forms within shorter timeframes. These shorter timelines may increase costs and limit the time available for review and approval. These results highlight an opportunity to strengthen consistency in travel planning across organizations to improve efficiency, accountability, and cost control.*

Organization	Airfare Purchased < 14 Days Before Travel	TAR Approved < 14 Days Before Travel	Travel Packet Submitted < 10 Days Before Travel	Late Conference / Training Registration
Aging & Adult Services	✓	✓	—	—
County Council	—	—	✓	—
Health Department	—	—	✓	—
Mayor's Office Administration	—	✓	✓	✓
Office of Regional Development	✓	✓	—	—
Sheriff's Office	—	✓	✓	—

✓ = This scenario applies to the organization

— = Does not apply

We recommend that the Salt Lake County Council update County Policy 1019 to require that any travel booked within 14 days of departure include documented management approval and a written explanation for the shortened timeline. Where travel is funded by a grant or external source, the documentation is recommended to note that distinction.

This will ensure last-minute travel is deliberate and authorized, improve transparency around travel costs, and allow the County to distinguish between avoidable late bookings and those driven by legitimate operational or funding requirements.

# FINDING 6 AND RECOMMENDATION

## Opportunity to Improve Hotel and Alternative Lodging

Risk Rating: **Low Risk Finding**

Alternative lodging options have become increasingly common and may offer cost or operational benefits in certain circumstances. Establishing clear expectations for the use, approval, and documentation of alternative lodging would help ensure lodging decisions are transparent, consistent, and aligned with County interests.

County Policy 1019 was written to address hotel accommodations and does not contemplate alternative lodging options such as Airbnb or VRBO. As these options have become widely available and are commonly used for both personal and business travel, the absence of policy guidance leaves County organizations without clear direction on whether alternative lodging is permissible and, if so, under what circumstances.

During our review, we identified one instance where a traveler booked a VRBO in Washington D.C. at a nightly rate \$36 less than what a comparable hotel would have cost. While this particular booking resulted in a cost savings to the County, the decision was made without any policy framework governing its use.

As the lodging landscape continues to evolve, policy makers have an opportunity to make a deliberate decision on this topic rather than leaving it undefined. Allowing alternative lodging in appropriate circumstances, such as when it is demonstrably more cost effective, closer to the travel destination, or more practical for extended stays or group travel, could benefit the County. At the same time, a clear approval and documentation requirement would ensure those decisions are transparent and consistently applied.

We recommend that the Salt Lake County Council update County Policy 1019 to address whether alternative lodging options such as Airbnb and VRBO are permissible for County-funded travel. If permitted, the policy is recommended to require that travelers document the justification for selecting alternative lodging over a standard hotel, including a cost comparison, and obtain management approval prior to booking.

This will ensure lodging decisions are deliberate, transparent, and consistently documented across County organizations.

# FINDING 7 AND RECOMMENDATION

## Opportunity to Standardize Hotel Payment Methods

Risk Rating: **Low Risk Finding**

County organizations currently use different approaches to pay for hotel accommodations. Establishing clear Countywide guidance would promote consistent practices, simplify reconciliation, and improve accountability for travel-related expenditures.

County Policy 1019 permits hotel expenses to be paid using a County-issued Pcard<sup>16</sup> but does not specify who is responsible for making that payment or how to handle situations where a personal credit card is required at check-in. Without clear guidance, organizations have developed their own approaches, resulting in inconsistent practices that complicate reconciliation and increase the risk of payment errors.

During our review we observed the following:

Payment method variation: Four of 14 (29%) non-management employees in Aging and Adult Services used their own Pcard or a non-travel coordinator Pcard for hotel bookings, while the remaining 10 (71%) had arrangements made through the travel coordinator's Pcard. Library Services permitted merit employees to use personal credit cards with reimbursement prior to travel, while the Office of Regional Development used a pre-booking method where employees temporarily paid with a personal card before the travel coordinator applied the organization Pcard.

Duplicate payments: In the County Council, two of 28 (7%) hotel bookings resulted in duplicate payments when travelers were reimbursed for costs already charged to the travel coordinator's Pcard. While refunds were ultimately collected, they occurred 44 and 121 days after the original payment.

These inconsistencies increase administrative burden, create reconciliation challenges, and raise the risk of overpayments that may not be identified or recovered in a timely manner.

<sup>16</sup> Salt Lake County Countywide Policy 1019 (2025): Authorization and Payment of Travel Related Expenses, Section 2.19 Approval and Payment Process

We recommend that the Salt Lake County Council update County Policy 1019 to establish a clear standard for how hotel expenses are to be paid, including who is responsible for the payment and how to handle situations where a personal credit card is required at check-in. The policy is recommended to require that any deviation from the standard payment method be documented on the TAR and approved by the travel coordinator prior to booking.

This will reduce payment inconsistencies, simplify reconciliation, and lower the risk of duplicate payments across County organizations.

# COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 8 recommendations

## **RECOMMENDATION 1.1:**

We recommend that the Salt Lake County Council update County Policy 1019 to address standard airfare class expectations and establish documentation requirements when a non-standard fare or upgrade is selected. Policymakers are also recommended to consider whether upgrades for personal comfort are a County expense and how any personal benefit portion of an upgrade is to be handled and documented.

This will promote consistent airfare purchasing practices, reduce the risk of personal costs being charged to the County, and improve the County's ability to verify that travel expenditures are appropriate.

## **RECOMMENDATION 2.1:**

We recommend that the Salt Lake County Council update the County Policy 1019 to require documented management review and final approval of all travel-related purchases after booking but prior to travel. This update is recommended to include a requirement to reconcile actual travel costs to approved amounts and document any differences.

This would help ensure travel expenditures are accurate, complete, and aligned with the original authorization, improving transparency and supporting consistent oversight across organizations.

## **RECOMMENDATION 3.1:**

We recommend that the Salt Lake County Council update the County Policy 1019 to require each County organization to formally designate, in advance, who is authorized to sign in each approval role for that organization's specific structure. The policy does not need to prescribe a single countywide chain of authority; rather, it is recommended to establish that each organization document its own approval chain and communicate it to travel coordinators before travel is booked.

This approach preserves the spirit of the policy, which is independent oversight of travel expenditures, while giving each organization the flexibility to designate an approval structure that reflects how it actually operates.

## **RECOMMENDATION 3.2:**

We recommend that the Salt Lake County Council revise relevant

sections of the County Policy 1019 (e.g., 2.1, 2.11, 3.2) to require that travel authorizations on both the TAR and TER include review by more than one individual, that a single individual is prohibited from filling all approval roles on the same form, and that approvers are independent from the traveler. The policy is recommended to also define how these requirements apply when standard approvers are unavailable, with reference to the organization-level designation process described in Recommendation 3.1.

This would help support consistent independent review, strengthen segregation of duties, and improve oversight of travel-related expenditures.

#### **RECOMMENDATION 4.1:**

We recommend that the Salt Lake County Council update County Policy 1019, Section 2.6, Maintenance of Travel Records, to clearly define what constitutes required “travel-related records” and direct each County organization to establish and document its own internal system for collecting, organizing, and retaining those records. Each organization’s approach should be accessible for management review and audit purposes.

This will promote consistent documentation practices across the County, improve accountability, and support audit verification of travel expenditures.

#### **RECOMMENDATION 5.1:**

We recommend that the Salt Lake County Council update County Policy 1019 to require that any travel booked within 14 days of departure include documented management approval and a written explanation for the shortened timeline. Where travel is funded by a grant or external source, the documentation is recommended to note that distinction.

This will ensure last-minute travel is deliberate and authorized, improve transparency around travel costs, and allow the County to distinguish between avoidable late bookings and those driven by legitimate operational or funding requirements.

#### **RECOMMENDATION 6.1:**

We recommend that the Salt Lake County Council update County Policy 1019 to address whether alternative lodging options such as Airbnb and VRBO are permissible for County-funded travel. If permitted, the policy is recommended to require that travelers document the justification for selecting alternative lodging over a standard hotel, including a cost comparison, and obtain management approval prior to booking.

This will ensure lodging decisions are deliberate, transparent, and consistently documented across County organizations.

**RECOMMENDATION 7.1:**

We recommend that the Salt Lake County Council update County Policy 1019 to establish a clear standard for how hotel expenses are to be paid, including who is responsible for the payment and how to handle situations where a personal credit card is required at check-in. The policy is recommended to require that any deviation from the standard payment method be documented on the TAR and approved by the travel coordinator prior to booking.

This will reduce payment inconsistencies, simplify reconciliation, and lower the risk of duplicate payments across County organizations.

# Appendix A

## Request for Travel Allowance Form (TAR) 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 \_\_\_\_\_ 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.)*

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  
 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: \_\_\_\_\_  
 Acctg distribution:  

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

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) Form 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 0.670 \$ \_\_\_\_\_  
(Airfare) (# of 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) \$ \_\_\_\_\_

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

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)*


# Appendix B

## Findings and Applicable Organizations

Finding #	Title	Organizations Included
1	Airfare Upgrades	Assessor, CJAC, County Council, Human Services, Justice Court, Office of Finance, Surveyor's Office, Public Works, Human Resources
2	Pre-Purchase Authorization	Aging & Adult Services, District Attorney, Health, Library Services, Sheriff's Office, Administrative Services, Community Services, CJAC, Human Services, Public Works
3	Approval Controls on Travel Forms	Aging & Adult Services, County Council, District Attorney, Health, Mayor's Office Administration, Office of Regional Development, Sheriff's Office
4	Improve Travel Document Retention	Aging & Adult Services, County Council, District Attorney, Health, Mayor's Office Administration, Office of Regional Development, Sheriff's Office
5	Improve Last Minute Travel Procedures	Aging & Adult Services, County Council, Health, Office of Regional Development, Mayor's Office Administration, Sheriff's Office
6	Improve Hotel & Alternative Lodging	Aging & Adult Services, County Council
7	Standardize Hotel Payment Methods	Aging & Adult Services, Library Services, Office of Regional Development, County Council

# Appendix C

## Health Department *Travel Request Form*

	<b>TRAVEL REQUEST FORM</b>	<input type="button" value="Submit"/>					
<b>Request for travel may be denied if not received at least 30 days prior to travel date.</b>							
Name: _____ <small>(As it appears on Employees Driver's license)</small>	DOB: _____						
Merit Employee? <input type="checkbox"/> YES <input type="checkbox"/> NO	EIN#: _____						
Employee Title: _____	Phone: _____	Division: _____					
Destination: _____	Travel Dates: _____						
Conference/Seminar Title: _____							
Registration due date: _____	Completed registration attached? <input type="checkbox"/> YES <input type="checkbox"/> NO						
Transportation type: <input type="checkbox"/> AIR <input type="checkbox"/> COUNTY VEHICLE <input type="checkbox"/> PERSONAL VEHICLE <input type="checkbox"/> OTHER							
If using personal vehicle, who will be driving? _____							
<small>NOTE: Request for rental car must be justified and approved prior to leaving. Rental car is done by reimbursement only; contact Administration for further details.</small>							
Justification for attendance: _____ _____							
Additional information or requirements: _____ _____							
The following items must be included with this request form:							
<input type="checkbox"/> Agenda	<table border="1"><tr><td><b>Billing Codes</b></td></tr><tr><td>Dept. ID _____</td></tr><tr><td>Fund Source _____</td></tr><tr><td>Project ID _____</td></tr><tr><td>Activity Code _____</td></tr></table>	<b>Billing Codes</b>	Dept. ID _____	Fund Source _____	Project ID _____	Activity Code _____	
<b>Billing Codes</b>							
Dept. ID _____							
Fund Source _____							
Project ID _____							
Activity Code _____							
<input type="checkbox"/> Registration Information							
<input type="checkbox"/> Hotel Information							
<input type="checkbox"/> Out-of-State Travel Form							
<input type="checkbox"/> Out-of-County Form							
_____ Supervisor	_____ Date						
_____ Division Director	_____ Date						
<small>Salt Lake County Health Department promotes and protects community and environmental health saltlakehealth.org</small>							

# Sheriff's Office *Training/Travel Request Form*



## Salt Lake County Sheriff's Office Training/Travel Request Fiscal Division

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* COST PER DAY	NUMBER OF DAYS	PER DIEM* COST (# OF DAYS x PER DIEM* COST)
LOCATION OF TRAINING (Complete address, to include state and zip)			ESTIMATED TRANSPORTATION & LODGING COSTS
SPONSOR OF TRAINING			TOTAL ESTIMATED COST

DATES ATTENDEE(S) 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: [HTTPS://WWW.GSA.GOV/PORTAL/CATEGORY/100120](https://www.gsa.gov/portal/category/100120)

<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

# Agency Response



Aimee Winder Newton  
District 3, Chair

Laurie Stringham  
At-Large A

Suzanne Harrison  
At-Large B

Natalie Pinkney  
At-Large C

Jiro Johnson  
District 1

Carlos Moreno  
District 2

Ross Romero  
District 4

Sheldon Stewart  
District 5

Dea Theodore  
District 6

June 23, 2026

Chris Harding  
Salt Lake County Auditor  
2001 S. State St., N3-300  
Salt Lake City, Utah 84190  
[CWHarding@saltlakecounty.gov](mailto:CWHarding@saltlakecounty.gov)

Re: Council Response to Draft Countywide Travel Audit: Analysis of Travel Practices and Policy Improvement Opportunities (June 2026)

Dear Auditor Harding,

On behalf of the Salt Lake County Council, I write to acknowledge receipt of the draft *Countywide Travel Audit: Analysis of Travel Practices and Policy Improvement Opportunities* (June 2026). The Council appreciates the thorough and professional work of your Audit Services Division in completing this review, which consolidates results from eight organization-specific travel audits and a countywide airfare analysis covering calendar year 2022.

The Council notes that the audit's findings are framed constructively, identifying areas where policy clarity and consistent guidance can better support County staff in meeting the County's expectations for travel expenditures. The Council also notes that the audit found no evidence of fraud and that the vast majority of travel practices reviewed were compliant with existing policy.

The Council will take the report's eight recommendations under advisement. As you are aware, a group of county stakeholders is in the process of reviewing and preparing recommendations for revisions to Countywide Policy No. 1019 (Authorization and Payment of Travel Related Expenses), and the audit's recommendations will inform that ongoing effort, as well as the Council's ultimate adoption of new policy language. We anticipate that the policy review will be completed in the near future.

Thank you again for the professionalism of your office and the audit team in conducting this work. The Council values the Auditor's role in strengthening internal controls and promoting responsible stewardship of County resources.

Sincerely,

/s/Aimee Winder Newton  
Aimee Winder Newton  
Salt Lake County Council Chair

cc: Salt Lake County Councilmembers and Staff; Richard Jaussi, Chief Deputy Auditor

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