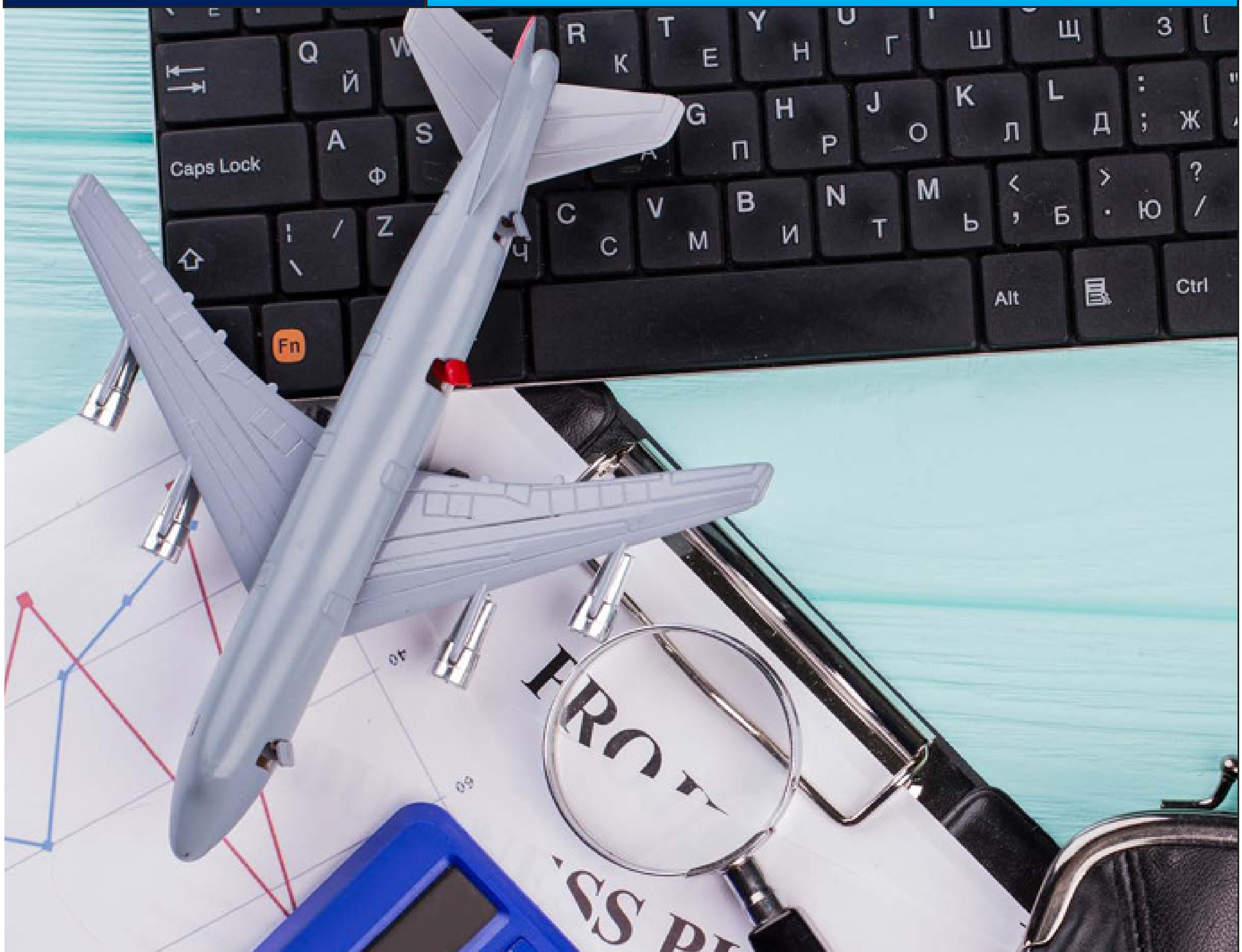
Preliminary

FOLLOW-UP REPORT

AN AUDIT OF SALT LAKE COUNTY DISTRICT ATTORNEY TRAVEL EXPENSES

JULY 2026



SALT LAKE COUNTY

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AUDITOR'S LETTER

July 13, 2026

This is the preliminary follow-up report for *An Audit of Salt Lake County District Attorney Travel Expenses*, originally published in June 2025. The original audit identified three findings containing seven recommendations.

This preliminary follow-up verified that management implemented five of the seven recommendations. Management implemented recommendations related to travel approval practices, travel reimbursement approvals, and airfare quote documentation procedures.

One recommendation remains in progress while countywide revisions to Countywide Policy 1019 continue through the Travel Policy Update Project. This recommendation will be reassessed during the secondary follow-up.

One recommendation was closed because revisions to Countywide Policy 1019 eliminated the requirement to complete an *Airline Ticket Arrangement Form*.

A secondary follow-up audit will be conducted by the Auditor's Office no earlier than January 2027 to assess the status of the remaining recommendation.

We conducted this preliminary follow-up review under the Auditor's Office's authority to perform audit services as provided in Utah Code Title 17, Chapter 69, Part 3 "Powers and Duties". The original audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). This follow-up review was performed to assess the implementation status of the recommendations issued in the original audit. Our findings and conclusions are based on the follow-up procedures performed and the evidence obtained during this review.

We appreciate the cooperation of the District Attorney's Office throughout this follow-up audit. Should you have any questions, please contact me at (385) 468-7200.

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

Action Since Audit Report

Original Audit: Report Issued June 2025

The original audit was issued in June 2025 and identified three findings containing seven recommendations for improvement.

Preliminary Follow-up

Salt Lake County District Attorney's Office implemented five recommendations, one recommendation remains in progress, and one recommendation was closed.

FULLY IMPLEMENTED	**5**
IMPLEMENTATION IN PROGRESS	**1**
NOT IMPLEMENTED	**0**
CLOSED	**1**

Remaining Risks

A secondary follow-up audit will be conducted by the Auditor's Office no earlier than January 2027 to verify implementation of the remaining "In Progress" recommendation.

FINDING 1. OPPORTUNITIES TO CLARIFY AND STRENGTHEN APPROVAL PRACTICES FOR THE *TRAVEL/ TRAINING REQUEST FORM AND REQUEST FOR TRAVEL ALLOWANCE FORMS*

Risk Rating: Medium Risk Finding

Recommendation 1.1 - We recommend that Management establish distinct alternate approvers for the Division Director and Elected Official/Department Head positions. Using the same individual to approve both roles may limit the effectiveness of internal control measures designed to maintain segregation of duties.

Agency Action – Implemented our recommendation.

Recommendation 1.2 - We recommend that Management create written policies and procedures to identify the alternative approvers for the Division Director and Elected Official/Department Head positions to ensure the appropriate and consistent approvals are documented on T*ravel/ Training Request Form* and *Request for Travel Allowance Form*.

Agency Action – Implemented our recommendation.

Recommendation 1.3 - We recommend that Management review their *Travel/Training Request Form* and the *Request for Travel Allowance Form*, and determine whether there is duplication of controls, such as travel authorization signatures. If both forms continue to be used, we recommend ensuring that each form's approvals are complete and clearly represent independent authorization steps.

Agency Action – Implemented our recommendation.

FINDING 2. OPPORTUNITY TO STRENGTHEN COMPLIANCE WITH TRAVEL REIMBURSEMENT APPROVAL REQUIREMENTS

Risk Rating: Medium Risk Finding

Recommendation 2.1 - We recommend that Management formally designate a qualified individual to fulfill the Division Director-level approval role for the Travel Expenditure Report Form. This designation should be documented and consistently applied to ensure compliance with County Travel Policy.

Agency Action – Implemented our recommendation.

FINDING 3. OPPORTUNITY TO IMPROVE AIRFARE QUOTE DOCUMENTATION AND COMPLIANCE WITH COUNTYWIDE TRAVEL POLICY 1019

Risk Rating: Medium Risk Finding

Recommendation 3.1 - We recommend that Management continue to adhere to completing the *Airline Ticket Arrangement Form* to comply with Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses.

Agency Action – Recommendation Closed.

Countywide Policy 1019 was revised effective July 22, 2025, eliminating the requirement to complete an *Airline Ticket Arrangement Form*. As a result, this recommendation is no longer applicable and is considered closed. No additional follow-up work is necessary.

Recommendation 3.2 - We recommend that the District Attorney's Office collaborate with the County Council to revise Countywide Policy 1019: Authorization and Payment of Travel Related Expenses. This revision should establish an alternative method for documenting airfare arrangements that reflect current procedures and ensure the retention of accurate and complete flight information necessary for booking flights through the State Travel Office.

Agency Action – Implementation in Progress.

The District Attorney's Office continues to participate in the Office of Data and Innovation (ODI) Travel Policy Update Project Committee. According to management, the Administrative & Fiscal Operations Director and Travel Coordinator provide input on proposed revisions to Countywide Policy 1019, including the July 2025 updates. Because additional policy revisions remain under development, this recommendation remains in progress and will be reassessed during the secondary follow-up audit.

Recommendation 3.3 - We recommend that Management establish and implement procedures to ensure the following:

- Airfare quotes and all supporting documentation are consistently included in the travel packet of employees that are traveling by private vehicle.
- A formal review process is conducted and documented to verify that the airfare quote and cost comparison were reviewed, and that the most cost-effective and reasonable travel option was selected. This process should include a clear indication of who is responsible for the review and approval.
- Staff are trained on these procedures.

Agency Action – Implemented our recommendation.

APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status			
Fully Implemented	Implementation in Progress	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.	The agency has not taken corrective action to address the audit recommendation.	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.