

Preliminary FOLLOW-UP REPORT

NO. 2025-13-F1

AN AUDIT OF SALT LAKE COUNTY HEALTH DEPARTMENT'S TRAVEL EXPENSES

OCTOBER 2026



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AUDITOR'S LETTER

October 20, 2026

This is the preliminary follow-up report for *An Audit of Salt Lake County Health Department's Travel Expenses*, originally issued in December 2025. The original audit identified four findings with ten recommendations.

This preliminary follow-up determined that Management fully implemented four of the ten recommendations, five recommendations remain in progress, and one recommendation was unable to be tested.

Health Department Management fully implemented four recommendations addressing traveler signatures, required approval signatures on the *Request for Travel Allowance Form*, electronic retention of completed travel documentation, and documented internal review of travel forms with supporting documentation. Some of these recommendations were implemented through alternative controls that sufficiently addressed the underlying risks.

Five recommendations remain in progress. These recommendations address written procedures to prevent self-approval of travel; completion of required training by all travel coordinators and approvers; written procedures for retaining GSA rate documentation; implementation of a standardized process or checklist for retaining GSA rates, airfare quotes, and other required supporting documentation; and incorporation and retention of an acknowledgment of Countywide Policy 1019 as part of annual travel training. Management reported it has begun corrective action for each recommendation; however, additional work remains before implementation can be verified.

We were unable to test one recommendation, addressing the documentation of reasons for late travel submissions. Although Management established a requirement for documenting late submissions, none of the sampled travel packets were submitted late during the scope period. Therefore, we could not determine whether the requirement operated as intended. This recommendation will be reassessed during the secondary follow-up.

The Auditor's Office will conduct a secondary follow-up no earlier than April 2027 to assess the status of the six remaining recommendations.

As authorized by Utah Code Title 17, Chapter 69, County Auditor, Part 3, Powers and Duties, and in accordance with Generally Accepted Government Auditing Standards (GAGAS), the Auditor's Office monitors corrective actions taken in response to audit recommendations to support continuous improvement across County agencies.

We believe the evidence obtained provides a sufficient basis for our conclusions. We extend our appreciation to Health Department Management for its cooperation throughout this process. Should you have any questions, please contact me at (385) 468-7200.

A handwritten signature in black ink, appearing to read "Chris Harding". The signature is fluid and cursive, with the first name "Chris" and last name "Harding" clearly distinguishable.

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

Action Since Audit Report

An Audit of Salt Lake County Health Department’s Travel Expenses

Original Audit: Report Issued December 2025

The original audit was issued in December 2025 and identified four findings containing ten recommendations for improvement.

Preliminary Follow-up

The preliminary follow-up determined that Health Department Management fully implemented four recommendations, five recommendations remain in progress, and one recommendation was unable to be tested. The scope of this preliminary follow-up audit was February 15, 2026, through August 30, 2026.

	IMPLEMENTED	4
	IN PROGRESS	5
	UNABLE TO TEST	1
	NOT IMPLEMENTED	0
	CLOSED	0

Remaining Risks

A secondary follow-up audit will be conducted by the Auditor’s Office no earlier than April 2027 to verify the remaining “Implementation In Progress” and “Unable to Test” recommendations.

FINDING 1. OPPORTUNITY TO STRENGTHEN TRAVEL FORM SIGNATURES

Risk Rating: **Medium Risk Finding**



Recommendation 1.1 - We recommend that Management require traveler signatures on all *Travel Request Addendum Forms* by configuring mandatory electronic signature fields that prevent submission without completion. For paper-based forms, review controls should ensure signatures are obtained before approval.

Agency Action - Implemented through alternative controls.

Management implemented alternative controls rather than configuring mandatory electronic signature fields. The travel packet consists of the *Request for Travel Allowance Form*, the *Travel Request Addendum Form*, and, if applicable, the *Out-of-State Travel Authorization Form* and the *Travel Authorization Form*, along with supporting documentation. Management implemented the signature and review control on the paper-based Travel Request Allowance Form, which applies to the entire packet. Under this control, the Executive Assistant reviews the travel packet and documents that review with written initials on the *Travel Request Allowance Form*. Testing confirmed that all 14 sampled travel packets contained the Executive Assistant's written initials as evidence of the document review, and that all applicable *Travel Request Addendum Forms* included the required traveler signatures. Based on this testing, the review control mitigates the risk of a traveler not signing the *Travel Request Addendum Form* and other applicable travel forms.



Recommendation 1.2 - We recommend that Management develop written procedures to prohibit a traveler who is a supervisor and Division Director from authorizing their own *Travel Request Form* and *Travel Authorization Forms* to maintain proper segregation of duties. An alternate approver should be designated to review and authorize these forms to maintain proper segregation of duties.

Agency Action - Implementation in Progress.

Management reported implementing a review process in which the Travel Coordinator and Executive Assistant, or designee, verify that Division Directors and Supervisors do not approve their own travel requests. However, the written procedures formalizing this process have not yet been finalized. Therefore, this recommendation remains in progress and will be reassessed during the secondary follow-up audit.

FINDING 2. OPPORTUNITY TO STRENGTHEN APPROVAL SIGNATURES ON THE *REQUEST FOR TRAVEL ALLOWANCE FORM*

Risk Rating: **Medium Risk Finding**



Recommendation 2.1 - We recommend that Management implement a mandatory signature field that prevents submission or approval of the *Request for Travel Allowance Form* without all required signature fields from the Employee/Traveler, Division Director, Elected Official/Department Head, and if applicable, Mayor or designee, when it is electronically processed.

Agency Action - Implemented through alternative controls.

Management implemented alternative controls rather than configuring mandatory electronic signature fields. The travel packet consists of the *Request for Travel Allowance Form*, the *Travel Request Addendum Form*, and, if applicable, the *Out-of-State Travel Authorization Form* and the *Travel Authorization Form*, along with supporting documentation. Management implemented the signature and review control on the paper-based *Travel Request Allowance Form*, which applies to the entire packet. Under this control, the Executive Assistant reviews the travel packet and documents that review with written initials on the *Travel Request Allowance Form*. Testing confirmed that all 14 sampled travel packets contained the Executive Assistant's written initials as evidence of the document review, and that all applicable *Request for Travel Allowance Forms* included signed required signature fields. Based on this testing, the review control mitigates the risk of required signatories not signing the *Request for Travel Allowance Form*.



Recommendation 2.2 - We recommend that Management establish a standardized electronic document retention process to ensure that completed *Request for Travel Allowance Forms*, including all approval signatures, are securely stored in the official travel documentation record and uploaded to MyFin. The process includes controls that prevent deletion or overwriting of approved forms.

Agency Action - Implemented our recommendation.

Management established a designated electronic storage location for travel documentation. Through related testing performed under Recommendation 1.1, we obtained the required documentation for 14 sampled travel packets directly from MyFin and confirmed that it was available for all 14 travel packets, with no exceptions identified. We did not test system controls designed to prevent the deletion or overwriting of approved forms. Based on the scope of our follow-up testing, we consider the recommendation implemented.



Recommendation 2.3 - We recommend that Management provide periodic training to travel coordinators and approvers on the County's travel authorization requirements and record retention procedures to reinforce compliance and accountability.

Agency Action - Implementation in Progress.

Health management provides annual training for travel coordinators and approvers and maintains records of training completion. However, our review found that two of the 27 employees serving as travel coordinators or approvers required to complete the training had not done so at the time of the follow-up audit. Because the required training was not completed by all applicable employees, this recommendation remains in progress and will be reassessed during the secondary follow-up audit.

Management used the Health Department's SABA course, *Travel: Requests and Processes* (112885), to train its travel coordinators and approvers, which is hosted by Human Resources. Human Resources records corroborated Health management's records that 25 of 27 employees had completed the course as of August 27, 2026. The recommendation remains in progress pending completion by the remaining two employees.

FINDING 3. OPPORTUNITY TO ENHANCE SUPPORTING TRAVEL DOCUMENT RETENTION

Risk Rating: **Medium Risk Finding**



Recommendation 3.1 - We recommend that Management develop a written internal policy and procedure for retaining GSA rate documentation.

Agency Action - Implementation in Progress.

Management stated that the requirement to retain GSA rate documentation will be incorporated into its revised procedures. Until the procedure is finalized, the Executive Assistant, or designee, initials the *Request for Travel Allowance Form* to verify that the applicable GSA rate documentation is included in the travel packet. However, because the revised written procedure has not yet been finalized, this recommendation remains in progress and will be reassessed during the secondary follow-up audit.



Recommendation 3.2 - We recommend that Management develop a travel packet checklist to ensure that:

- Conference registration fees, hotel costs, GSA rate and other supporting documentation related to travel reimbursement or per diem are accurate, complete and retained on file.
- Minimum of three airfare quotes are included. Identify which quotes are approved and who approved them.

Agency Action - Implementation in Progress.

Management is in progress developing revised procedures regarding conference

registration fees, hotel costs, GSA rate, airfare quotes and other supporting documentation related to travel reimbursement or per diem to ensure accuracy, completeness and retention of supporting documentation. Management determined that the Travel Coordinator, rather than the traveler, will obtain the applicable GSA rate documentation as well as retain the airfare quotes. Management plans to formally incorporate this requirement into the revised travel procedure currently under development. Because the revised procedure has not yet been finalized, we did not confirm implementation. Therefore, this recommendation remains in progress and will be reassessed during the secondary follow-up audit.



Recommendation 3.3 - We recommend that Management implement annual training for Travel Coordinators and employees on the type of documentation that should be retained and the necessary approval signature needed to complete their travel packet. A record of who attended and an acknowledgement of the attendees of their understanding of the Countywide Policy 1019 must be retained on file.

Agency Action - Implementation in Progress.

Management provides annual training to travel coordinators and approvers, and management maintained records of completed training. However, two of 27 employees included in Recommendation 2.3 testing had not completed the training.

Additionally, the training has not yet been updated to include an acknowledgment of the attendee's understanding of Countywide Policy 1019, and records of those acknowledgments have not been retained. Therefore, this recommendation remains in progress and will be reassessed during the secondary follow-up audit.



Recommendation 3.4 - We recommend that Management require Travel Coordinators to sign or initial *Requests for Travel Allowance Forms* acknowledging they have completed a review of the forms for accurate and complete information and supporting documentation.

Agency Action - Implemented through alternative controls.

Our Recommendation 1.1 testing found that management implemented an alternative control of having the Executive Assistant's documented review of *Request for Travel Allowance Forms*, providing evidence that the Health Department adequately addresses the underlying risk of inaccurate or incomplete travel forms.

FINDING 4. OPPORTUNITY TO IMPROVE TIMELINESS OF REQUEST FOR TRAVEL ALLOWANCE FORM SUBMISSIONS

Risk Rating: **Low Risk Finding**



Recommendation 4.1 - We recommend that Management document the reason for any delay in submitting the *Request for Travel Allowance Form* to Mayor's Finance if submitted in less than 10 working days from the traveler's departure date (i.e. last-minute changes, emergency travel, or other). This documentation must be retained with the travel documentation.

Agency Action - Unable to Test.

Of the 14 sampled travel packets reviewed, none were submitted less than 10 working days prior to the traveler's departure date. Because the sample did not include any late submissions, we were unable to confirm that Management is documenting the reason for delay when this situation occurs. Therefore, this recommendation will be reassessed during the secondary follow-up audit.

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.