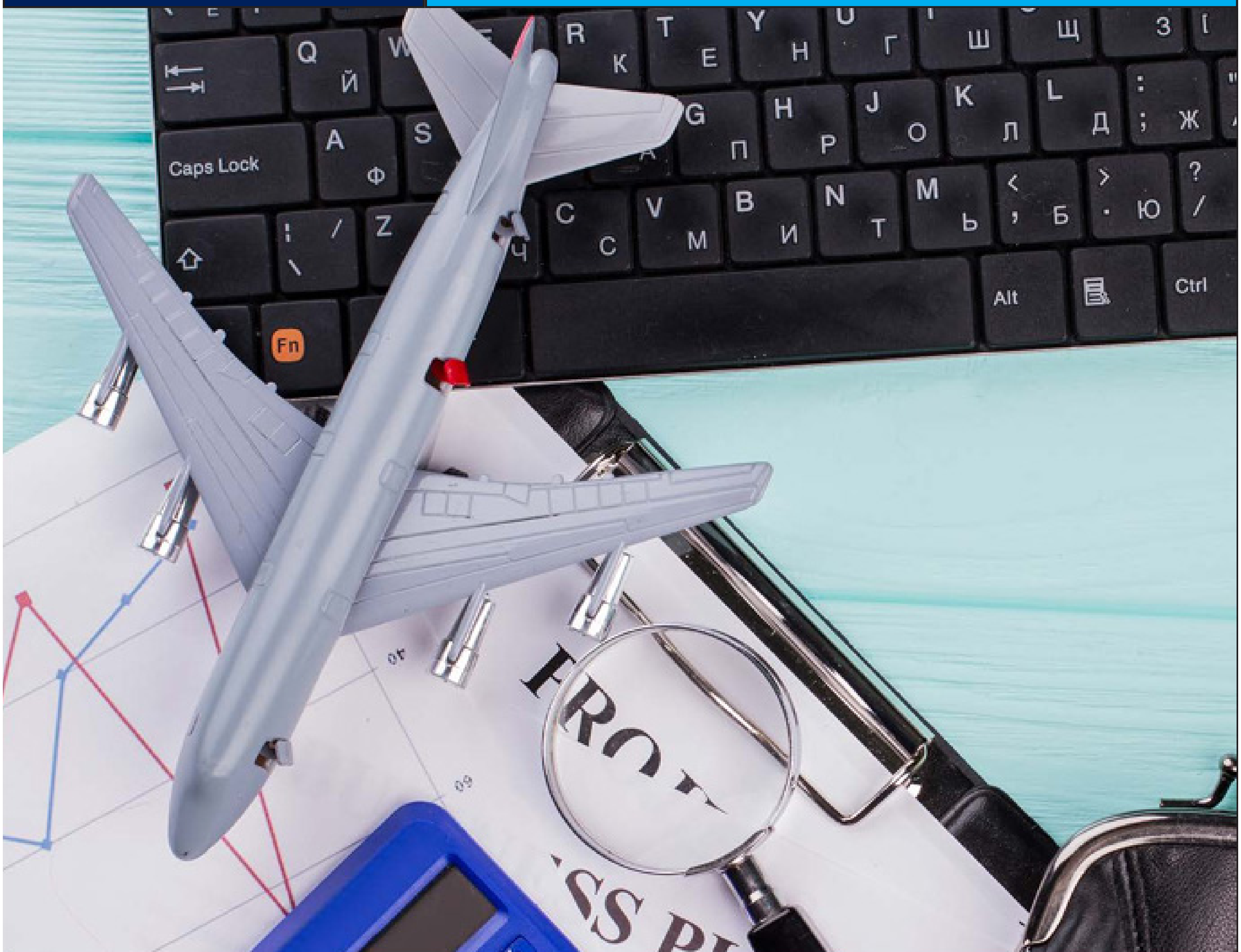
Preliminary FOLLOW-UP REPORT

AN AUDIT OF SALT LAKE COUNTY MAYOR'S OFFICE ADMINISTRATION TRAVEL EXPENSES

JULY 2026



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AUDITOR'S LETTER

July 13, 2026

This is the preliminary follow-up report for *An Audit of Salt Lake County Mayor's Office Administration Travel Expenses*, originally issued in April 2025. The original audit identified six findings with 17 recommendations.

This preliminary follow-up verified that management implemented 12 out of 1 7 recommendations made in the original report. Mayor's Office Administration management established written procedures for travel expense verification, developed guidelines for qualified expense reimbursements, formalized designee approval procedures, and standardized internal policies for retaining GSA documentation.

Four recommendations remain in progress and will be reassessed during the secondary follow-up. These recommendations relate to Travel Coordinator review documentation, employee travel tracking system, travel policy alignment, and training for booking travel for appointed and elected officials.

One recommendation was closed. Management implemented procedures to document airfare changes and travel adjustments and accepted the remaining operational risk associated with airline scheduling changes that occur after travel has been authorized and are not subject to additional administrative approval.

A secondary follow-up audit will be conducted by the Auditor's Office no earlier than December 2026 to assess the status of the remaining recommendations.

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. 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 extend our appreciation to Salt Lake County Mayor's Office Administration for their cooperation throughout this process.

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

July 2026

Action Since Audit Report

An Audit of Salt Lake County Mayor's Office Administration Travel Expenses

Original Audit: Report Issued April 2025

The original audit identified 6 findings with 17 recommendations reported in April 2025.

Preliminary Follow-up

Salt Lake County Mayor's Office Administration successfully implemented 12 recommendations, one recommendation was closed, and four recommendations remain in progress. The scope of this preliminary follow-up audit was November 1, 2025, through May 15, 2026.

FULLY IMPLEMENTED	12
IMPLEMENTATION IN PROGRESS	4
NOT IMPLEMENTED	0
CLOSED	1

Remaining Risks

A secondary follow-up audit will be conducted by the Auditor's Office no earlier than December 2026 to verify implementation of the remaining "In Progress" recommendations.

FINDING 1. OPPORTUNITIES TO ENHANCE TRAVEL EXPENSE REIMBURSEMENT ACCURACY

Risk Rating: Moderate Risk Finding

Recommendation 1.1 - We recommend that Management establish clear and consistent written documentation and verification procedures for travel expenses, such as specifying requirements for receipt submission, expense categorization, and calculation methods to promote uniformity and accuracy in reimbursement processes.

Agency Action – Implemented our recommendation.

Recommendation 1.2 - We recommend that Management reimburse the employees entitled to hotel cost.

Agency Action – Implemented our recommendation.

Recommendation 1.3 - We recommend that Management develop written guidelines and procedures for submitting qualified expense reimbursements that employees sign when completing the *Request for Travel Allowance Form*. The guidelines should include but are not limited to:

- Timeliness of submitting reimbursements
- Qualifying expenses
- Appropriate source documentation

Agency Action – Implemented our recommendation.

FINDING 2. OPPORTUNITY TO IMPROVE ACCURACY AND DOCUMENTATION OF TRAVEL COSTS ON *REQUEST FOR TRAVEL ALLOWANCE FORMS*

Risk Rating: Moderate Risk Finding

Recommendation 2.1 - We recommend that Management develop written procedures for document retention related to travel packets, including 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 2.2 - We recommend that Management 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.

Recommendation 2.3 - We recommend that Management require Travel Coordinators to sign or initial *Request for Travel Allowance Forms* acknowledging they have completed a review of the forms for accurate and complete information and supporting documentation.

Agency Action – Implementation in progress.

Mayor's Office Administration Management implemented a cover sheet for Travel Coordinators to document their review of completed travel packets. During testing, one of the five (20%) travel packets reviewed did not include a completed cover sheet. Because the review control was not consistently performed and documented during the audit period, the recommendation remains in progress and will be reassessed during the secondary follow-up audit.

Recommendation 2.4 - We recommend that Management discontinue the practice of duplicating *Request for Travel Allowance Reimbursement Forms.* A new, blank form should be completed for each new travel instance.

Agency Action – Implemented our recommendation.

Recommendation 2.5 - We recommend that Management document if airfare is changed due to a lower cost and/or if an E-Credit is used on the *Request for Travel Allowance Form*. The following should be documented in the "Adjustments" portion of the *Request for Travel Allowance Form*:

1. Initial date of purchase
2. Cancellation/Repurchase Date at lower cost
3. Whether any remaining E-Credit remains on a County PCard
4. Employee(s) who processed and authorized the airfare change.

Agency Action – Closed.

Mayor's Office Administration implemented procedures to document the initial airfare purchase, airfare repurchase, and E-Credit information within the travel packet. However, Management accepted the remaining operational risk associated with airline scheduling changes that occur after travel has been authorized and are not subject to additional administrative approval. Because Management implemented the recommendation in part and accepted the remaining risk, the recommendation was closed and no further follow-up is required.

FINDING 3. OPPORTUNITY TO IMPROVE CONSISTENCY IN TRAVEL APPROVALS ON THE *REQUEST FOR TRAVEL ALLOWANCE FORMS* AND *TRAVEL EXPENDITURE REPORT FORMS*

Risk Rating: Moderate Risk Finding

Recommendation 3.1 - We recommend that Management develop written procedures that identify the two alternative designee positions responsible for signing as the Division Director or Elected Official/Department Head. Establishing these procedures will ensure consistent compliance with approval requirements for *Request for Travel Allowance Forms* and strengthen accountability in the approval process for appointed officials.

Agency Action – Implemented our recommendation.

Recommendation 3.2 - We recommend that Management implement at least an annual training to all employees acting as Travel Coordinators regarding the correct completion and signing of *Request for Travel Allowance Forms*. This should include emphasizing the clear distinction between approval and employee signature fields to prevent missing signatures or signature errors.

Agency Action – Implemented our recommendation.

FINDING 4. OPPORTUNITY TO ENHANCE APPROVAL PROCESSES ON *TRAVEL EXPENDITURE REPORT (TER)* FORMS FOR APPOINTED OFFICIALS

Risk Rating: Moderate Risk Finding

Recommendation 4.1 - We recommend that Management develop written procedures that identify the two alternative designee positions responsible for signing as the Division Director or Elected Official/Department Head. Establishing these procedures will ensure consistent compliance with approval requirements for *Travel Expenditure Report* Forms and strengthen accountability in the approval process for appointed officials.

Agency Action – Implemented our recommendation.

Recommendation 4.2 - We recommend that Management implement at least an annual training for all employees acting as Travel Coordinators regarding the correct completion and signing of *Travel Expenditure Report* Forms. This should include emphasizing the clear distinction between approval and employee signature fields to prevent missing signatures or signature errors.

Agency Action – Implemented our recommendation.

FINDING 5. OPPORTUNITY TO STRENGTHEN COMPLIANCE WITH TIMELY SUBMISSION OF *REQUEST FOR TRAVEL ALLOWANCE FORMS*

Risk Rating: Low Risk Finding

Recommendation 5.1 - We recommend that Management implement a tracking system (either electronic or hard copy) that is updated by a designated employee and identifies upcoming employee travel. Items include but are not limited to documenting the following:

1. Date of departure
2. Status of approvals and bookings
3. Submission date of the *Request for Travel Allowance Form* or *Travel Expenditure Report* to Mayor's Finance for per diem or reimbursement
4. Document delays or extenuating circumstances.

Agency Action – Implementation in progress.

Mayor's Office Administration established up a tracking system to document and monitor travel dates, approvals, bookings and submission dates. However, the tracking system was not in use during the follow-up review period. As a result, sufficient transaction history was not available to test the effectiveness of the control. The recommendation remains in progress and will be reassessed during the secondary follow-up audit once the tracking system has been implemented and operating long enough to permit testing.

Recommendation 5.2 - We recommend that Management implement measures to streamline the approval process, such as establishing clear deadlines for obtaining approvals before travel departure dates.

Agency Action – Implemented our recommendation.

Recommendation 5.3 - We recommend that Management work with County Council to develop a Travel Policy that aligns with the travel booking procedures for elected and appointed officials.

Agency Action – Implementation in progress.

Mayor's Office Administration explained that they continue to meet monthly as part of the "Travel Group" to discuss travel policy. However, a meeting with County Council has not yet been scheduled to further develop a Travel Policy that aligns with travel booking procedures for elected and appointed officials. Therefore, the recommendation remains in progress and will be reassessed during the secondary follow-up audit.

Recommendation 5.4 - We recommend that Management develop a training for booking travel for Appointed/Elected officials available to new hire administrators to attend within one month of hire.

Agency Action – Implementation in progress.

Mayor's Office Administration developed training for booking travel for Appointed/Elected Officials and ensured the material was distributed to all travel coordinators and made available to new hires. However, the travel tracking system recommended in Recommendation 5.1 was not included in the training materials. Because management plans to implement the tracking system in the future, the recommendation remains in progress and will be reassessed during the secondary follow-up audit.

FINDING 6. OPPORTUNITY TO STRENGTHEN RETENTION OF GSA RATE SUPPORTING DOCUMENTATION

Risk Rating: Low Risk Finding

Recommendation 6.1- We recommend that Management develop a written internal policy and procedure for retaining GSA documentation.

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.