

A Countywide Audit of Travel Expenses: Aging and Adult Services

Audit Findings and Recommendations



Agenda



Audit Team and
Management



Introduction to the
Audit



Key Opportunities for
Improvement



Recommendations for
Improvement



Conclusion and Next
Steps



Audit Team and Management

Audit Team

Audra Bylund, Audit Manager

Anthony Kournianos, Internal Auditor

Audit Management

Chris Harding, County Auditor, CPA, CFE, CIA

Richard Jaussi, Chief Deputy Auditor, MBA

Roswell Rogers, Senior Advisor

Shawna Ahlborn, Audit Division Administrator

Audit Committee

Marty Van Wagoner, CPA, MBA

The audit team consisted of experienced professionals who ensured thorough examination and reasonable assurance of compliance with audit standards.





About this Audit Report:

- The audit of Aging and Adult Services Travel Expenditures reviewed the period January 1, 2022 - December 31, 2022.
- The objectives 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.
- The audit identified opportunities for improvement in adherence to County Travel Policy.

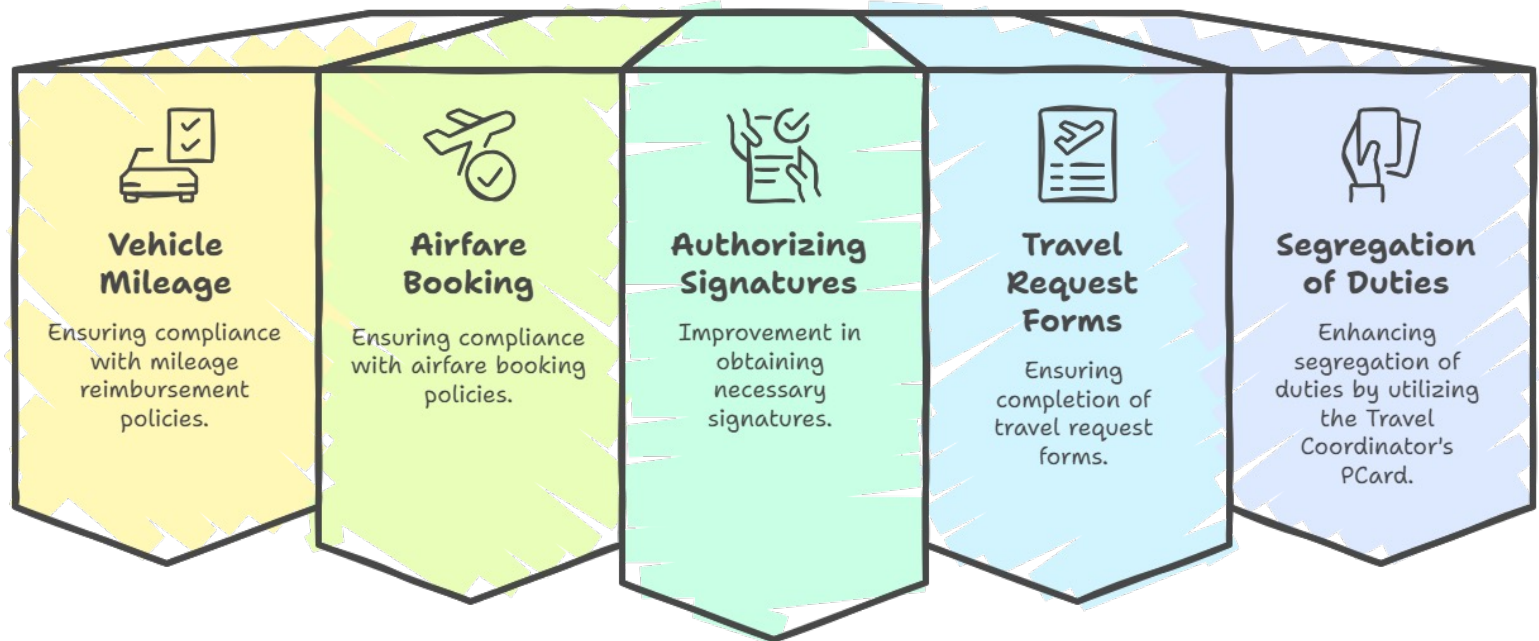


Chris Harding, CPA, CFE, CIA
County Auditor

Office of the Auditor
Salt Lake County

Key Audit Findings

Travel Policy Compliance



Vehicle Mileage Reimbursements

Reimbursement Issues



Missing Quotes

Some reimbursements lacked timely "cash in lieu" airfare quotes from the STO.



Exceeding Quotes

Employees were reimbursed more than airfare quotes.

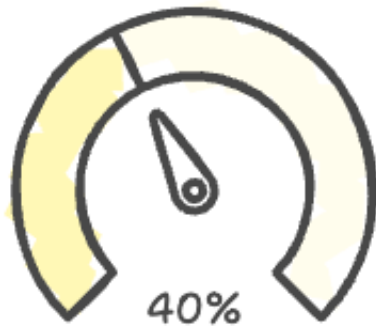


Reimbursement Differences

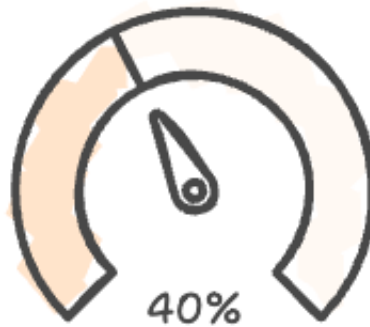
Mileage reimbursement varied due to calculation from a non-county work location.

Airfare Booking Process

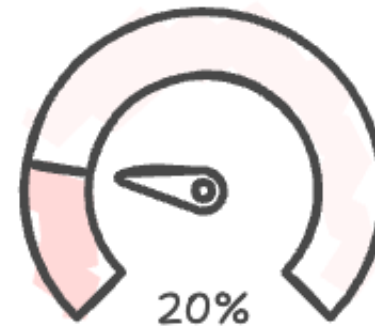
Air Travel Compliance Issues



Lack of Form



Late Bookings



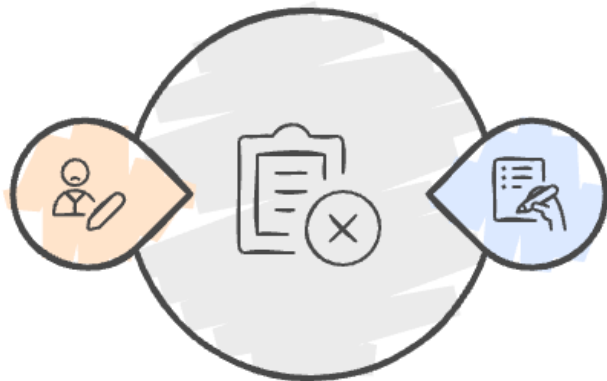
Timely Approval

Travel Allowance Form

Factors Leading to Non-Compliance

Missing Second Signature

Only one Department Head/Elected Official signature was present.



Division Director Signature

The Division Director signed the wrong approval line.

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: _____ EINE#: _____ 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 website: www.state.gov, Vermont Agency (202) 427-7376 <http://travel.state.gov/state-travel-a-z/> (if driving, an invoice quote from the State Travel Office is required for the "cash-to-debit-card" calculation)
 Air If traveling by air and no rental car, add \$50 for airport transportation costs => \$ _____
 Baggage Fee (Airfare) _____ Yes / No _____ \$ _____
 County vehicle Driver: _____
 Private vehicle (Airfare) vs. (if flying) x 0.670 \$ _____
 Private vehicle if Government Owned Vehicle available (if flying) x 0.21 \$ _____
 Rental vehicle (not normally approved. Please provide justification) _____ \$ _____

II. PER DIEM
 (One half 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 _____ \$ _____
 (# 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 state 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 _____ Subcategory _____

County purpose and/or explanation of any items not following Policy 1019: _____

Employer/Traveler _____ Date _____ Elected Official or Dept. Head _____ Date _____
 Division Director _____ Date _____ Mayor Approval (If Required) _____ Date _____

Recommendations for Improvement

We recommended to Management the following:



Implement Annual Travel Training:

At least an annual training regarding Salt Lake County Countywide Policy 1019: Authorization and Payment of Travel Related Expenses.

If Management has a new Travel Coordinator assigned, the training should be completed within 30 days of start date.

Employees responsible for booking travel should acknowledge their understanding of the Travel booking procedures and retain documentation of the training.



Retain Cash In Lieu of Airfare:

The Travel Coordinator consult the State Travel Office before issuing travel reimbursements to obtain “cash in lieu of airfare” rate when travel is by private vehicle.

Documentation of “cash in lieu” of airfare should be retained and included with the travel packet documentation and/or a cost comparison between driving and flying



Airfare Bookings:

Complete Airline Ticket Arrangement Forms as required by policy.

Designate an alternative Travel Coordinator for airfare bookings during absences.



Request for Travel Allowance Form Approvals:

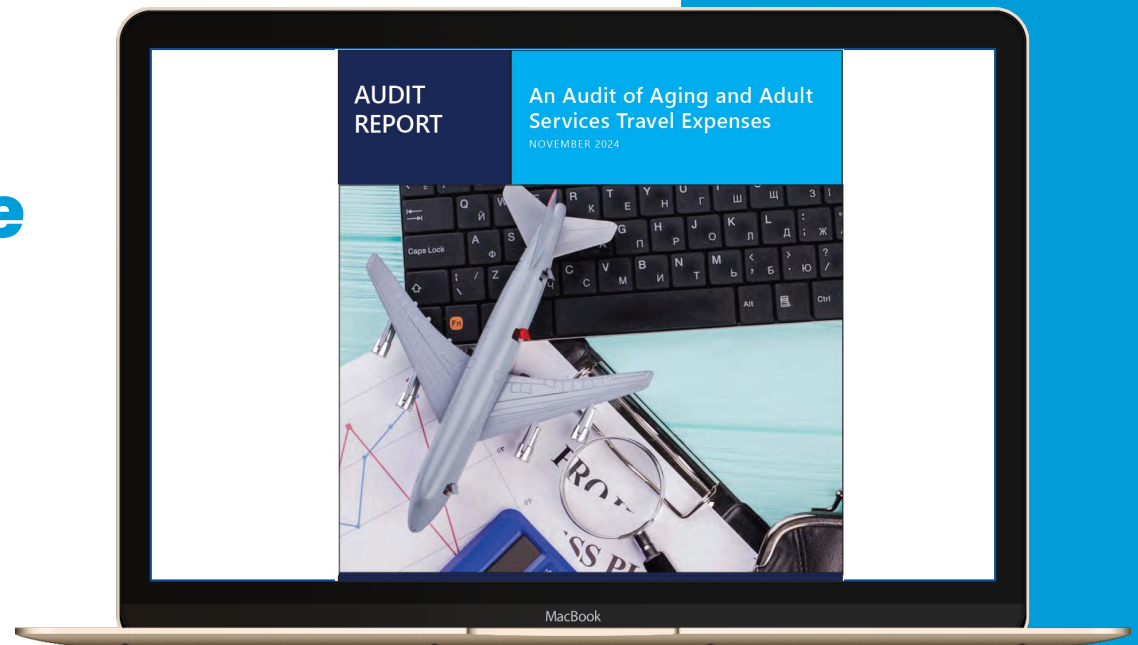
Batch and process approvals on Travel Forms at least 14 days prior to departure date to ensure timely processing of Per Diem and/or reimbursements.

Have the Travel Coordinator verify and initial the *Request for Travel Allowance Forms* acknowledging that all appropriate Management approval signatures are present

Develop written procedures identifying the alternative designees when a Division Director, Department Head/Elected Official or other supervisory role authorized to approve travel is the traveler.

Audit Posted on Auditor's Website

<https://www.saltlakecounty.gov/auditor/audit-services-division/audit-reports/>



***THANK
YOU***