

A Countywide Audit of Travel Expenses: Mayor's Office Administration

Audit Findings and Recommendations



Agenda



Audit Team &
Management



Introduction
to the Audit



Key Opportunities
for Improvement



Recommendations
for Improvement



Conclusion &
Next Steps



Audit Team and Management

Audit Team

Audra Bylund, Audit Manager, CIA

Anthony Kournianos, Internal Auditor, CFE

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:

- Scope period: January 1, 2022, to December 31, 2022.
- The objectives were to provide reasonable assurance that:
 - Internal controls over place travel initiation and booking procedures comply with all applicable County policies and procedures.
- Types of travelers:
 - Elected and Appointed Officials
 - Deputy Mayors
 - Executive Assistants
 - Non-County Employee (1)
- The audit identified opportunities for improvement in adherence to County Travel Policy.
- Mayor's Office Administration agreed to 17 of 17 recommendations.

Key Audit Findings

We found opportunities to improve



**Travel Expense
Reimbursement
Accuracy**



**Accuracy of
Documentation
of Travel Costs**



**Consistency of
Approval
Processes**



Travel Errors

Three out of 23 (13%)
Request for Travel
Allowance Forms
contained errors in travel
cost records.



Reimbursements

Three employees were
owed hotel
reimbursements
ranging from \$258 to
\$517.



Card Issues

Errors caused
mismatches with monthly
PCard statements.

Made with  Napkin

Opportunity to Enhance Travel Expense Reimbursement Accuracy

Opportunity to Improve Accuracy and Documentation of Travel Costs on Request for Travel Allowance Forms

E-Credit Misclassification

Form incorrectly recorded an \$846 PCard charge for airfare, though flight was purchased using an E-Credit refund.



Missing Transportation Cost

Airfare reimbursement was not documented on the form.



Incorrect Registration Cost

Incorrect fee recorded leading to a charge discrepancy.



Duplicate Registration Fee

Identified a duplicate \$274 registration fee that was not applicable to travel instance.



Duplicate Information

Copied information in adjustments not relevant.



Duplicate Hotel Entry

Hotel expense recorded in two sections incorrectly.

Request for Travel Allowance Form

Nine out of 23 (39%) forms had inconsistent approval signatures and did not have the minimum requirement of two approval signatures.



Traveler Signature

One out of 23 (4%) forms was absent of the Employee/Traveler signature.

Travel Expenditure Report Form

Two out of five (40%) forms did not have a secondary approval signature from either the Chief of Staff or Mayor/Mayor's Designee.

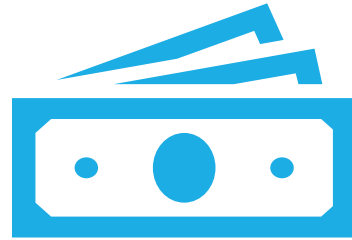
Opportunities to Improve Consistency of Travel Approvals

Recommendations for Improvement

We recommended to Management the following:



Establish Procedures



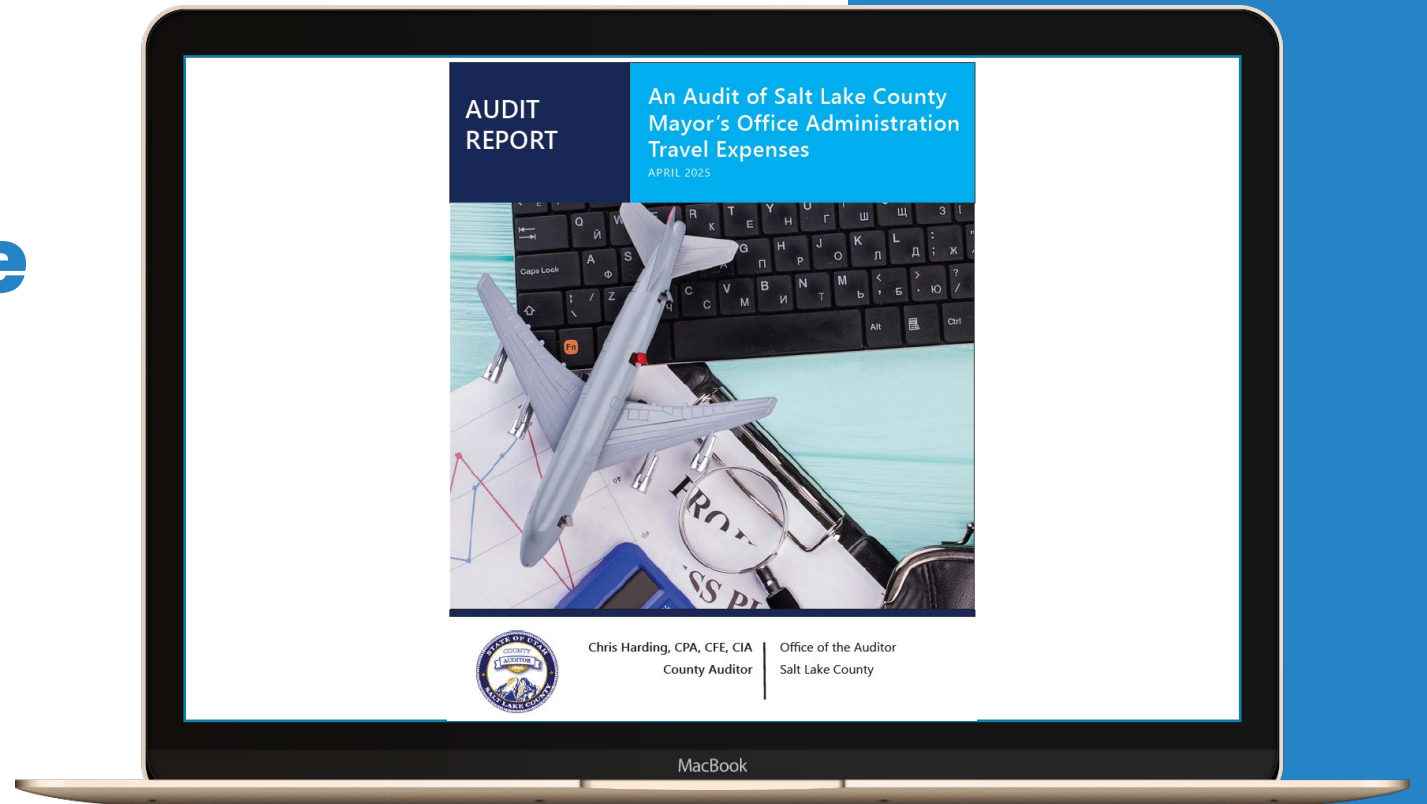
Strengthen Controls



Designee Approval Procedures &
Training for Form Completion

Audit Posted on Auditor's Website

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



***THANK
YOU***