

A REPORT
TO THE CITIZENS OF SALT LAKE COUNTY
BEN McADAMS, MAYOR



An Audit of
Reimbursements for FEMA Travel

December 26, 2014

GREGORY P. HAWKINS

SALT LAKE COUNTY AUDITOR

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December 26, 2014

Ben McAdams, Mayor
Salt Lake County
2001 S State St #N2100
Salt Lake City, UT 84114-4575

Re: An Audit of Reimbursements for FEMA Travel

Dear Mayor McAdams:

We recently completed an analysis of Reimbursements for FEMA Travel pursuant to Utah Code Ann. § 17-19a-204. Our purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls. A report of our findings and recommendations is attached.

Our work was designed to provide reasonable but not absolute assurance that records were accurate and complete and that the system of internal controls was adequate. There may be inaccurate or incomplete financial records that were not selected for review. Further, there may also be instances of noncompliance in areas not examined.

We appreciate the time spent by the staff at Reimbursements for FEMA Travel and the cooperation from Jackie Nicholl, Assistant Emergency Services Director, and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to Reimbursements for FEMA Travel during our audit. The staff was friendly, courteous, and very helpful. We trust that the implementation of the recommendations will provide for more efficient operations and better safeguarded County assets. Please feel free to contact me with any questions.

Sincerely,

Gregory P. Hawkins
Salt Lake County Auditor

A handwritten signature in blue ink, appearing to read "James Fire".

By James Fire MBA/Acc
Deputy Auditor

cc: Javaid Malid, Fiscal Manager
Jeff Graviat, Director Emergency Services



Objectives

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of Reimbursements for FEMA Travel. Our purpose was to verify the accuracy and completeness of selected financial records related to FEMA reimbursements and to assess compliance with selected internal controls.

Conclusion

County employees attended disaster recovery preparedness training in Maryland provided by the Federal Emergency Management Agency (FEMA). Salt Lake County paid their airfare. After the training was completed, FEMA direct deposited the cost of the airfare into the participants' personal checking accounts. Participants were then expected to reimburse the County.

We examined 75 instances of travel related to FEMA training for the period January 1, 2010 through December 31, 2013. We verified that all travelers paid the county the reimbursements they received from FEMA. The majority, 44 employees, deposited their reimbursements through Mayor's Finance while the remaining 31 employees deposited their reimbursements through their respective agency depository accounts. Travel records prior to 2010 had been destroyed due to County records retention schedules, thus excluding analysis of 41 more instances of FEMA travel.

Background

Emergency Services provides preparedness, response, and recovery coordination for Salt Lake County. It regularly engages first responding agencies throughout the Greater Salt Lake Valley in a variety of emergency response functions. In addition, it has Countywide responsibility and authority for disaster planning and mitigation, emergency management, hazardous materials response, and bomb and arson investigations. They are the primary County contact between the Utah Department of Public Safety Division of Emergency Management, and the Federal Emergency Management Agency (FEMA.)

Scope

Our work included a formal examination of financial records related to the following key internal controls, to the degree applicable:

- FEMA Reimbursements
- Employee Travel for FEMA Training

Our examination period covered three years ending December 31, 2013. In addition to reviewing financial records, we reviewed and examined current practices through observation to assess compliance with Countywide policy and standard business and internal control practices.