

**A REPORT
TO DAVIS COUNTY ECONOMIC DEVELOPMENT
MANAGEMENT AND THE DAVIS COUNTY AUDIT
COMMITTEE**



PURCHASE CARD AND TRAVEL RECONCILIATION

July 15, 2025

Curtis Koch
Davis County Controller

Blake Woodall
Internal Auditor

Introduction

During the monthly travel reconciliation review process performed by the Davis County Controller's Office, multiple transactions were identified that required additional review. Upon further review of the transactions, additional audit work was needed to determine the use of County funds. As a result, the following audit report, which includes findings and recommendations, is being issued to the Davis County Commission and Audit Committee for consideration.

Transactions reviewed include:

- Travel Reconciliations
- PCard Reconciliations
- Promotional Expenses

Finding 1:

The Tourism Sales Manager made a purchase of \$100 using her County-issued PCard on July 31, 2024, from BREWERS.com. The explanation for the purchase provided by the Tourism Department in the finance system stated "Milwaukee Brewers Client Event Addtl Suite Invites" for a baseball game on August 28, 2024. This is a false statement. The receipt submitted for the PCard reconciliation was altered to remove the itemization of the purchase (see [Attachment A](#)). The actual purpose for the purchase, as detailed on the original unedited receipt, was for a Game Day scoreboard message to be displayed between the third and fifth innings stating, "Happy Birthday Millie!". (see [Attachment B](#)) Upon further review, it was determined that Millie was a work associate with Visit Ogden who was also attending the game. It is the opinion of the Controller that, based upon the effort to alter the receipt, this is a fraudulent transaction.

Staff acknowledged that this was a personal expense during the audit. County Purchasing Policy - 400 states that the use of the County PCard for personal purchases is unauthorized. Prior to the audit, the purchase had not been identified as such.

Finding Recommendation:

- Department Management should take appropriate disciplinary action to ensure that the County employee involved in this issue does not alter and submit fraudulent receipts in the future.
- Department Management should take appropriate disciplinary action to ensure that the employee submits accurate descriptions of all transactions in the future.
- Department Management should conduct a comprehensive review of the department

to ensure that altering receipts is not a common practice within the department.

- Department Management should implement a more thorough review of receipts during monthly reconciliations.
- The County should be reimbursed for the transaction by the Sales Manager.

Finding 2:

An additional receipt was reviewed by the Controller's office that appeared to have been altered. This receipt was submitted for reconciliation with the February 2025 PCard reconciliation and dated February 12, 2025, from vendor UberEats. The purpose of the transaction, as recorded in the County finance system, is "UberEats Receipt to pay to county". A review of the receipt shows that the amount charged was altered (see **Attachment C**). This conclusion is based upon:

- 1) The charge on the PCard statement being reconciled is \$20.98, while the receipt submitted shows the "Total" amount as \$21.78.
- 2) The typeface of the \$21.78 is not a consistent font and appears to be imposed.
- 3) When the charges listed are added, they total \$20.98 (the amount of the PCard statement).

When questioned about the discrepancies, the Sales Manager was unable to explain why an altered receipt was entered into the financial system or the purpose of altering it. While a purpose for altering the receipt cannot be stated definitively, it is the opinion of the Controller that the receipt has been altered and is therefore fraudulent.

County Purchasing Policy - 400 states that the use of the County PCard for personal purchases is unauthorized. The description in the finance system indicates that this was a personal purchase and that the County should be reimbursed for this personal transaction, which it was.

Finding Recommendations:

- Department Management should take appropriate disciplinary action to ensure that the County employee involved in this issue does not alter and submit fraudulent receipts in the future.
- Employees responsible for possessing a PCard, should, through the reconciliation process, know the nature of all charges on their account and have valid receipts for the transactions.

Finding 3:

The audit found that on three occasions, the Tourism Sales Manager charged personal travel expenses to Davis County.

In the first instance, the Sales Manager traveled for business to a conference in Charlotte Harbor, Florida, from December 8 to 11, 2024. She departed from the hotel on December 13th. No explanation was provided for the additional hotel night that cost \$291.88 on the travel reconciliation. On the 13th, they stayed at a residence in Punta Gorda, Florida, until December 16th. On the 16th, they charged personal travel on the County PCard for a Lyft ride from the residence to the airport for \$63.59 (see [Attachment D](#)). The details of this LYFT ride were included as part of the documentation uploaded to the financial system and could have been detected during management review of the travel reconciliation.

In a second instance, the Sales Manager traveled for business to a conference in San Juan, Puerto Rico, from January 27 to 31, 2025. After the conference, they engaged in personal travel to Fort Meyers, Florida, and stayed at a residence until February 3rd. On the 3rd, they charged the County PCard for personal travel for an Uber ride from the residence to the airport in the amount of \$63.53 (see [Attachment E](#)). The receipt uploaded into the County financial system did not show the location where the ride began or ended. An itemized receipt was available to the employee, but not submitted for reimbursement. As a result, management review of this receipt could not have detected that personal travel was being charged to the County (see [Attachment F](#)).

The third instance occurred when the Sales Manager traveled for business to a conference in Tampa Bay, Florida, from April 3 to 4, 2025. On April 5th and 6th, charges for personal LYFT rides to and from a residence were charged to the County PCard for a total of \$104.06. (see [Attachment G](#)) The details of this LYFT ride were included as part of the documentation uploaded to the financial system and could have been detected during the management review of the travel reconciliation.

The audit identifies these transactions as personal travel expenses. Davis County Financial Policy 600 - Travel & Training states, "Under no circumstances shall expenses for personal travel be charged to or temporarily funded by the County". Prior to the audit, these had not been identified as personal expenditures.

In this section of the policy, it states: "Under no circumstances shall expenses for personal travel be charged to or temporarily funded by the County".

Finding Recommendations:

- Department Management should take appropriate disciplinary action to ensure that the practice of charging personal expenses to the County never occurs.
- The County should be reimbursed for the transaction by the Sales Manager.

- Department Management should conduct a more thorough review of travel and PCard transactions.

Finding 4:

In several instances, receipts submitted by the Tourism Sales Manager were not itemized. This is problematic since itemized receipts were readily available to them, but non-itemized receipts were submitted. By not providing itemized receipts, it becomes challenging for management to do any meaningful review of purchases made using County PCards.

This issue is demonstrated in ([Attachment H](#)). In this instance, a receipt for \$369.83, dated March 3, 2025, at MTN OPS was submitted in the financial system with the description, "Swag Bag Items Client Gifts". When multiple Tourism staff members were asked what this purchase was for, all indicated that single-serving drink mixes were used for putting into giveaway bags for clients. The receipt submitted is generic and provides no meaningful information. The itemized receipt, which was available to the employee in their email, showed that multiple containers of product were purchased, including bulk tubs that did not contain individual servings ([Attachment I](#)). When asked what these tubs were used for, no staff members were able to explain the business purpose for these purchases.

Through the course of the audit, staff acknowledged that part of the purchase was for personal use. County Purchasing Policy - 400 states that the use of the County PCard for personal purchases is unauthorized. Prior to the audit, it had not been identified as such.

A second instance further demonstrates the challenge associated with generic receipts. (see [Attachment J](#)). In this instance, a generic receipt dated January 30, 2025, from Somos Playa for \$73.58 was submitted for "Client Gift". When asked what this client gift was, no staff were able to answer what or who it was for. When the Sales Manager was provided with the itemized receipt (discovered through the course of the audit) showing the purchase of a pair of sunglasses (see [Attachment K](#)), they explained that a client had forgotten to bring a pair of sunglasses to the conference, and so they bought them a pair as a gift.

Finding Recommendations:

- Department Management must conduct a more thorough review of PCard transactions.
- County Management should take appropriate action to ensure that Department Management is doing a review of PCard transactions and travel reconciliations.
- The County should be reimbursed for the transaction by the Sales Manager.

Finding 5:

Davis County Purchasing Policy states, "Alcohol may not be purchased using a PCard without the written consent of the Elected Official overseeing the Department. Written approval must be given prior to any purchase being made. During the monthly reconciliation of the PCard, the approval form must be submitted with receipts." The County Commissions are the elected officials who oversee the Tourism department. All Tourism staff who met with the Controller's office acknowledged that they were aware of this policy.

On September 24, 2024, the Tourism Sales Manager violated this policy while hosting a group in Anaheim, California, in conjunction with Visit Ogden. The total bill for the event/meal was \$2,566.23 and served 40 people (see [Attachment L](#)). While no itemized receipt could be discovered, the Sales Manager acknowledged that the purchase included food and alcoholic beverages for clients. Despite the large dollar amount associated with this purchase, management did not detect this policy violation during the monthly review of PCard transactions.

Finding Recommendations:

- As the County Commission is the body responsible for approving any purchase of alcohol for the department, they should take appropriate disciplinary action to ensure that this policy is enforced.
- The County Commission should review whether the practice of providing alcohol is a necessary and appropriate activity for the County to engage in.

Finding 6:

As noted in Finding 4, [Attachment J](#), the Sales Manager used her County-issued PCard to purchase sunglasses for a "client" while attending a conference event in San Juan, Puerto Rico. When asked how or when it is determined whether it is appropriate that staff purchase a gift for a client, neither management nor the Sales Manager could provide a prescribed procedure. By not having prescribed procedures for purchasing client gifts, the County is exposed to the risk of fraud, waste, and abuse of County funds, as no meaningful review of purchases has been occurring.

Another "client gift" purchase reviewed included a purchase of two tickets (\$328.36) to a Utah Hockey Club game on January 8, 2025 (see [Attachment M](#)). Without a description of who attended the game and how the tickets were utilized to bring tourism/events to Davis County, no meaningful review of this purchase can take place by the Department or County Management.

Finding Recommendation

- County Management should provide direction to the department as to how and when it is appropriate to provide merchandise or event tickets as client gifts". Consideration should be given to the dollar value, the intent/purpose of giving the gift, and what is appropriate when using taxpayer dollars for gifts.

Finding 7

While traveling, the Sales Manager has been provided a per diem for food and incidental expenses. On multiple instances, personal expenses that should be covered by per diem have been charged to the County PCard and then backed out during reconciliation. As reflected in the prior findings, it is common for personal expenses to be charged to the County PCard. It is the opinion of the Controller that the mixing of personal expenditures with County purchases has caused a blurring of County and personal expenses and made accurate reconciliation of travel more difficult for the employee and management.

Finding Recommendation

- Personal expenses should not be paid for at any time using the County PCard.
- Department Management should review all expenditures on travel reconciliations to make sure that only County expenses are incurred on a county PCard.

Finding 8

The County travel policy states that an agenda is required for travel to a seminar or meeting. As stated in Davis County Financial Policy 600 - Travel and Training: "The IRS requires that certain documentation/information be submitted upon completion of travel; otherwise, travel reimbursements may be considered taxable income to the employee". This includes an agenda or similar supportive material from the seminar or meeting.

The Sales Manager failed to submit an agenda for any conferences and meetings attended during 2024 and through April of 2025. As part of this audit, agendas for most of the travel were obtained in order to determine the actual dates of conferences. For meaningful review and reconciliation of travel to occur, management must be provided with agendas.

An example of where an agenda would have provided clarity is the 2025 Women's Summit attended by the Sales Manager in April this year (see [Attachment N](#)). Because no agenda was attached, five days of travel were approved for a conference that with travel would only require four days. This was also an instance in which the County was charged for personal travel. Had an agenda been submitted, it is more likely that management would have detected this during the reconciliation.

Finding Recommendation:

- Department Management should require all employees to submit an agenda along with the specific business purpose for all travel and training paid for with County funds.

Conclusion:

County Management and the Tourism Department were provided an opportunity to review the findings of this report prior to its release, allowing them the opportunity to provide any additional information that could materially change the findings of the audit. If any factual errors were identified, the report was adjusted to reflect all the pertinent facts.

Once the findings were finalized, recommendations were added to the report.

Recommendations of the audit are the opinion of the Controller's Office and are meant to provide assistance to management in correcting and improving the operations of Davis County. Management is responsible for the appropriate implementation of internal controls to ensure future audits do not identify recurring issues related to this audit.

A final copy of this audit report will be provided to the Davis County Commission, the Tourism Department Management, and the Davis County Audit Committee for review of the facts described in the report. All groups are encouraged to provide a written response to the audit. Any responses submitted will be included as an attachment in the report.



Game Date 8/28/2024 vs. San
 Fransisco Guardians @
 7:10pm

Billing Information

Order Number	BRWRS2024SHRD7DA00QD
Date	07/31/2024
Name	[REDACTED]
Address	[REDACTED]
Payment Method	Credit Card
Credit Card	VISA-9636
Email	[REDACTED]
Total	\$100.00

From: [Brewers Community Foundation <noreply@regfox.com>](mailto:noreply@regfox.com)
To: [REDACTED]
Date: 7/31/2024 11:56:11 AM
Subject: Registration Confirmation To Brewers Community Foundation

Registration Confirmation To Brewers Community Foundation

Note: Your card has not been charged. This is a confirmation that you are pre-registered and may be charged in the future. Your registration will not be completed until your payment has been processed.



Shared Scoreboard Message Request Details

We look forward to seeing you at the game! Do you have your tickets for the game yet? If not, buy them at <https://brewers/tickets>

Game Day scoreboard message will be shown between the middle of the 3rd inning through the end of the 5th inning. All messages will show one time only between these innings. Please watch the scoreboard carefully during this dedicated time frame. Thank you for supporting Brewers Community Foundation.

Confirmation BRWRS2024SHRD7DA00QD



6/27/2025

Game Date	8/28/2024 vs. San Fransisco Guardians @ 7:10pm	\$100.00
Your Message	Happy Birthday, Millie!	
Registrant ID	01J44YYRVJBWANXGMQN	

[Add to Apple Wallet](#)

Billing Information

Name	[REDACTED]
Address	[REDACTED] [REDACTED]
Payment Method	Credit Card
Card Number	VISA-9636
Email	[REDACTED]
Phone	[REDACTED]
Date	Jul 31 2024

Total To Be Charged \$100.00[View Receipt](#)

Questions? Please visit <http://brewers.com/scoreboard>.

6/27/2025



February 12, 2025

Thanks for ordering [REDACTED]

Here's your receipt for UberEats.

Total	\$21.78
-------	---------

Subtotal	\$13.74
Uber One Credits	-\$3.86
Tip	\$5.00
Delivery Fee	\$1.99
Service Fee	\$3.00
Tax	\$1.11

Payments

 Visa ****9636 2/12/25 3:15 PM	\$20.98
--	---------



Ride report



\$181.07
Total amount

December 8 -
December 16 2024
4 selected rides



December 8, 5:13AM **\$61.19**
● 424 Palomino Way, Tooele
● 1220 E 2100 S, Salt Lake City
Standard



December 11, 6:23PM **\$7.51**
● Tamiami Trl, Punta Gorda
● 306 W Marion Ave, Punta Gorda
Priority Pickup



December 16, 11:57AM **\$63.59**
● 3927 Wisteria Pl, Punta Gorda
● 11000 Terminal Access Rd Fort Myers
Standard



December 16, 11:13PM **\$48.78**
● 776 N Terminal Dr, Salt Lake City
● 424 Palomino Way, Tooele
Standard



February 3, 2025

Thanks for tipping [REDACTED]

Here's your updated Monday morning ride receipt.

Total	\$63.53
--------------	----------------

Trip fare	\$36.98
-----------	---------

Subtotal	\$36.98
-----------------	----------------

Reservation Fee	\$6.00
-----------------	--------

Booking Fee	\$9.96
-------------	--------

Tip	\$10.59
-----	---------

Payments

	Visa ****9636	\$52.94
	2/3/25 10:26 AM	

	Visa ****9636	\$10.59
	2/3/25 7:30 PM	

[Visit the trip page](#) for more information, including invoices (where available)

From: [REDACTED]
To: [REDACTED]
Date: 2/4/2025 4:07:53 PM
Subject: Fwd: Your Monday morning trip with Uber

----- Forwarded message -----
From: Uber Receipts <noreply@uber.com>
Date: Mon, Feb 3, 2025 at 8:26 AM
Subject: Your Monday morning trip with Uber
To: [REDACTED]

Uber

Total \$52.94
February 3, 2025

Thanks for being an Uber
One member, [REDACTED]

We hope you enjoyed your ride
this morning.



Total

\$52.94

👉 You earned \$3.18 with Uber One

In October 2024 in Florida, roughly 21% of customers' fares went toward covering government-mandated commercial insurance for rideshare/TNC (transportation network company) trips. [Take action to bring down costs.](#)

6/27/2025

Trip fare	\$36.98
-----------	---------

Subtotal	\$36.98
----------	---------

Booking Fee 	\$9.96
---	--------

Reservation Fee	\$6.00
-----------------	--------

Payments

**Visa ••••9636**

2/3/25 10:26 AM

\$52.94[Switch Payment Method](#)[Download PDF](#)

You rode with MICHAEL

4.98 ★ Rating



Has passed a multi-step safety screen





When you ride with Uber, your trips are insured in case of a covered accident.


[Learn more](#) 


6/27/2025


 38.62 miles | 41 min

 9:45 AM
[3935 Wisteria Pl, Punta](#)
[Gorda, FL 33950-7315, US](#)

 10:26 AM
Southwest Florida
International Airport (RSW),
Fort Myers, FL 33913, US

[Report lost item](#) 

[Contact support](#) 

[My trips](#) 

Uber

[Forgot password](#)

[Privacy](#)

[Terms](#)

6/27/2025

Attachment G

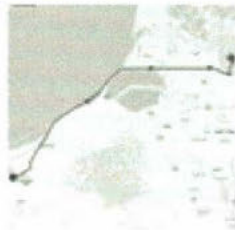


Ride report

April 2 -
April 6 2025
5 selected rides

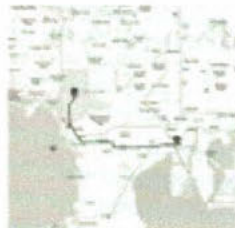


\$225.44
Total amount



April 2, 3:30AM
• 424 Palomino Way, Tooele
• W Terminal Dr, Salt Lake City

\$52.79
Standard



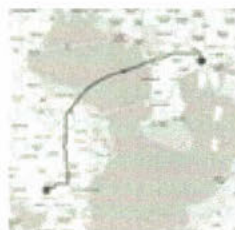
April 2, 4:22PM
• 4090 George J Bean Pkwy, Tampa
• 315 E Kennedy Blvd, Tampa

\$47.00
Priority
Pickup



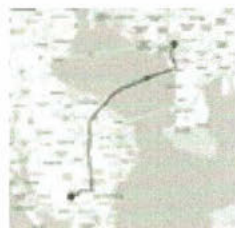
April 2, 11:01PM
• 5415 W Tyson Ave, Tampa
• 325 N Florida Ave, Tampa

\$21.59
Standard



April 5, 11:38AM
• 325 N Florida Ave, Tampa
• 4358 1st Ave S, St Petersburg

\$38.34
Standard



April 6, 5:15AM
• 4358 1st Ave S, St Petersburg
• 4160 George J Bean Pkwy, Tampa

\$65.72
Standard

MTN OPS EVENTS

251 S Mountain Road
Fruit Heights, UT
84037

ORDER E35412

AUTHORIZED - VISA CREDIT
\$369.83
Visa ending in 9636

AUTH 071451

AID A0000000031010

SOURCE Chip

Verified by Signature

2025-03-05 16:41:49 -0700

This supplemental receipt is provided to customers
who have paid with EMV chip credit cards.
Thank you for your business.

From: MTN OPS EVENTS <store+28941877292@t.shopifyemail.com>
To: [REDACTED]
Date: 3/5/2025 5:42:29 PM
Subject: Receipt for order E35412
Attachments: MTN OPS EVENTS Order 35412 EMV Receipt.pdf







ORDER E35412

Thank you for your purchase!




Visit our store

Order summary

	ENDURO × 1 Tub - 30 Servings / Tigers Blood	\$
	IGNITE TRAIL PACKS × 1 Tigers Blood	\$44.9!
	IGNITE TRAIL PACKS × 1 Citrus Bliss	\$44.9!
	ENDURO × 1 Trail Packs - 20 Packs / Raspberry	

6/27/2025

Attachment I1

	SLUMBER × 1 Pouch - 30 Servings / Salted Caramel	
	HYDRATE × 3 Lemonade	\$89.97
	MAGNUM × 1 Tub - 30 Servings / Mountain Mocha	
Subtotal		\$369.83
Taxes		\$0.00
Total		\$369.83 USD

If you have any questions, reply to this email or contact us at support@mtnops.com

6/27/2025

SOMOS PLAYA

Condado Ave. Robert H. Todd
San Juan, Puerto Rico
00907

+19393185862

ORDER #8120

AUTHORIZED - VISA CREDIT

\$73.58

Visa ending in 9636

AUTH 028510

AID A0000000031010

SOURCE Contactless

Verification Not Required

2025-01-30 10:42:30 -0400

This supplemental receipt is provided to customers
who have paid with EMV chip credit cards.

Thank you for your business.

From: SOMOS PLAYA <info@somosplaya.com>
To: [REDACTED]
Date: 1/30/2025 8:42:57 AM
Subject: Receipt for order #8120
Attachments: SOMOS PLAYA Order 8120 EMV Receipt.pdf




ORDER #8120

Thank you for your purchase!

Visit our store

Order summary

	Gianna x 1 GOLD/G15	\$65.99
Subtotal		\$65.99
Taxes		\$7.59
Total		\$73.58 USD
Total paid today		\$0.00 USD
6/19/2025		



1040 W. Katella Ave., Anaheim, California 92802 P: 858.788.3974 F:

INVOICE 42821755**Event:** Discover Davis Reception
"Tacos and Tourism"**Date:** Tuesday, September 24, 2024**Account:** Discover Davis**Time:** 12:00 PM - 2:00 PM**Contact:** [REDACTED]**Location:** Reception Space with exclusive use**Phone:** [REDACTED]**Event Type:** Reception**Email:** [REDACTED]**Estimated Guest Count:** 11**Address:****Final/Guaranteed Guest Count:** 15**Event Sales Manager:** [REDACTED]**Room Rental:****Phone/Email:** [REDACTED]**F&B Minimum:** \$700.00**POC:** [REDACTED]

Qty		Price	Total
1	Discover Davis/Visit Ogden Client Event Rental and Expenses	\$1,913.00	\$1,913.00

	Total
Food & Beverage Minimum	\$1,913.00
Subtotal	\$1,913.00
20% Gratuity	\$382.60
4.5% Admin Fee	\$86.08
7.75% State Sales Tax	\$184.55
Grand Total	\$2,566.23
Deposit Due (Credit Card 9636 Visa)	Paid 9/17/2024 -\$175.00
AMEX 1006 (Credit Card (In Store))	Paid 9/24/2024 -\$1,283.12
VISA 9636 (Credit Card (In Store))	Paid 9/24/2024 -\$1,108.11
Amount Due	\$0.00
Price Per Person	\$127.53

Client Event at TEAMS
 Split with Visit Ogden
 40 guests
 1810170-530204

Attachment M

Receipt

Order #	552030468
Order date	Wednesday, January 8, 2025
Order total	\$328.36

Paid by: credit/debit card **** * 9636

New York Rangers at Utah Hockey Club

Delta Center, Utah

16/01/2025 (event local time)

ⓘ Event times are subject to change. Check with the venue.

Delivery		Mobile Tickets
Quantity		2
Section		14
Row	Spoke with ██████ in Auditor's office Unable to remove tax	22
Seats		13 - 14
Price per ticket		\$113.24
Quantity		x 2
Subtotal		\$226.48
Tax		\$0.00
Total fees		\$101.88
Total		\$328.36

Attachment N



2025 WOMEN'S SUMMIT EDUCATION SESSIONS

Sponsored By:



Below are the education sessions you can expect at the 2025 Women's Summit.

All Women's Summit events take place at The Skills Center unless otherwise noted.

THURSDAY, APRIL 3

- + 8:30 AM Breakfast and Keynote Presentation: The TBLOC (Tampa Bay Local Organizing Committee) Toolbox**
- + 9:30 AM Fireside Chat**
- + 10:30 AM Sports ETA Women's Community: Shaping the Future**
- + 12:00 PM Lunch & Keynote Presentation: The Power of Women in Sport**
- + 1:45 PM Round Table Discussions**
- + 2:30 PM Play To Lead: How Sport is Fueling Women's Leadership**
- + 3:30 PM Building your Personal Brand**
- + 4:15 PM The Resilient Mindset: Stress Mastery & Emotional Agility for Women in Leadership**

FRIDAY, APRIL 4

- + 8:15 AM Breakfast and Keynote Presentation: Speaking Skills to Outshine AI
- + 10:30 AM Knowing and Including Women's Sports History ... Whose Responsibility Is it?

CORPORATE SPONSORS



Copyright 2025 by Sports Events and Tourism Association

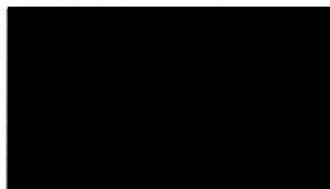
**Sports Events & Tourism Association**

9624 Cincinnati Columbus Road, Suite 209

Cincinnati, OH 45241

Phone (513) 281-3888

info@sportseta.org

Invoice ID: ONLINE112748**Invoice Date:** December 27, 2024**Due Date:** January 26, 2025**Balance Due:** \$0.00**BILL TO:****MEMBERSHIP INFORMATION:**

Member Type: Active

Date Joined: 2/7/2022

DESCRIPTION	AMOUNT
[REDACTED] - 41705 - 2025 Women's Summit	\$599.00
[REDACTED] - 41710 - Women's Registration Add-Final Four Ticket	\$259.00
[REDACTED] - 41135 - 2025 Symposium - Destination (Member) - First Attendee	\$1,795.00
49010 - Convenience Fee (Card Payments)	\$53.06
TOTAL	\$2,706.06

As of January 1, 2019, all credit card transactions incur a 2% service charge to offset increasing credit card processing fees.

Women's Summit Registration includes the convenience fee
\$911.06

Audit Response - Davis County Tourism Division

Introduction

Tourism operations and business functions differ significantly from the core functions of government. By nature, tourism often involves unique circumstances—such as client engagement, industry networking, and destination sales strategies—that do not always align neatly with standard government procedures. These differences can sometimes lead to misunderstandings by other departments, where assumptions are made without a full understanding of the industry's practices and needs.

Since the intent of an audit is to provide an independent, objective evaluation of an organization's operations, financial records, and compliance with policies, the Tourism Department welcomes the opportunity to strengthen efficiency, improve processes, and enhance reporting. Our goal is to address and recognize not only the specific issues identified in practice, but also broader challenges such as policy gaps and the need for clearer communication between the Controller's Office, the Tourism Department, and other County stakeholders.

This Final Audit Report addresses the recent review conducted by the Controller's Office regarding purchase card purchases, travel reimbursements and related expenses associated with a Sales Representative. While the audit raises issues of policy compliance, it also highlights significant concerns about the process, approach, and integrity of the review itself.

At the outset, it is important to note a critical inaccuracy: throughout the Audit Report, the position is referred to as Sales Manager. During the draft review phase, the Tourism Office communicated in its Draft Response that the official title is Sales Representative. Despite this clarification, the Controller's Office did not make the correction. Therefore, in this response, the correct title, Sales Representative (Sales Rep), will be used consistently.

It is also important to recognize that the approach taken by the Controller's Office appears to have been influenced by a strained relationship with the Tourism Office. Rather than working collaboratively to identify improvements or clarify policy, the audit process relied heavily on subjective interpretations and opinion-based findings where policies were either unclear or silent. At no point did the Controller's Office engage the Tourism Office in constructive dialogue or offer opportunities to adjust practices before elevating concerns into formal findings. This lack of collaboration is discouraging as some of the findings could have been addressed through conversations and training.

The audit references only two items—Finding 1 and Finding 2—that were flagged as potentially fraudulent. All other findings cited are either policy violations or stem from unclear policies that

leave room for interpretation, resulting in opinion-based citations. Notably, at no point were potential County policy deficiencies acknowledged, despite the fact that the Controller's Office has consistently reviewed and approved travel requests and reconciliations throughout this period.

Beyond the findings, the audit process itself raises serious procedural and ethical concerns, including:

- **Lack of collaboration** – At no time did the Controller's Office engage the Tourism Office in constructive dialogue or provide an opportunity to adjust practices prior to elevating concerns to formal findings. This approach created the impression of targeting rather than improving processes.
- **Problematic interview practices** – Employees were not given time to prepare, yet were expected to recall details on the spot. In one instance, a female employee was questioned in a closed-door meeting by two unknown men who placed a recording device in front of her while showing images of her family home—an approach that was both disconcerting and inappropriate.
- **Premature statements of legal action** – Both the Department Director and Division Director were told by the Controller that law enforcement had already reviewed the case and was prepared to file charges; without due process, consultation with the County Attorney, or consideration of constitutional protections.
- **Compressed response timeline** – The Controller's Office took over eight weeks to prepare the draft audit (after investigation interviews were performed) but allowed the Department only four working days to respond. While the audit states that written responses are encouraged, this timeline severely hindered the Department's ability to provide a thorough reply during the drafting phase.
- **Withholding of critical information** – The Final Audit Report cites statements made in a Sales Representative's recorded interview. When the Department requested the recording to verify accuracy and context, the Internal Auditor denied access, claiming it was part of "audit workpapers." The recording was only released weeks later, after the involvement from the County Attorney's Office, and a GRAMA request was submitted, delaying the process and raising concerns about employee rights during such reviews.

Summary Statement

The concerns raised in this audit are not only about individual findings but also about the integrity and fairness of the audit process itself. While the Tourism Office and its employee accept responsibility where mistakes were made, it is equally important to recognize weaknesses in policy clarity, the absence of procedural safeguards, and the concerning approach used to conduct this review.

This introduction, together with the Department's formal response that follows, is intended to provide additional context and information. It also emphasizes the importance of addressing these broader issues such as policy gaps and to ensure that future reviews are conducted with greater consistency, clarity, and fairness.

*Finding 1

Finding 1: Brewers Game Purchase

Response: Sales Representative accepts responsibility

This event was part of a Rocky Mountain Collective activation, during which multiple destinations hosted clients and potential clients in suite events at the Brewer's game. (See Finding 6 for more on Destination Sales Efforts and Strategies). It was a fluid networking environment, with individuals rotating between various suites of other destinations or industry events. There were extra tickets and food purchased for that event due to more people joining which ended up going on to the invoice for the total event.

The Sales Rep acknowledges that the expense was incorrectly submitted under a different receipt and accepts responsibility. There was no malicious intent, and the Sales Rep has reimbursed the amount to the county.

People attending the Rocky Mountain Event at the Brewers Game as part of Sales Efforts:

- NXTPRO
- 3Step Sports
- USA Hockey
- DCC
- USA Field Hockey
- USA Hockey
- WATL
- PPA
- Men's Collegiate Lacrosse Association
- Perfect Game
- Prep Network Basketball
- ProspectWire Baseball
- LOVB/Triple Crown Sports
- Visit Fort Collins, Explore Utah Valley, Denver, Sports Salt Lake

Summary:

The Sales Representative accepts full responsibility for submitting the expense under the wrong receipt and has reimbursed the County. The mistake was unintentional and has been corrected.

Moving forward, the Tourism Office will strengthen procedures to ensure clarity and accuracy in expense reporting. Specifically, we will:

- Require all Sales Team members to provide supporting documentation, including invite lists or attendee confirmations when available, for any client-facing event expenses.
- Maintain photo documentation or event notes when formal invite lists are not feasible—such as in fluid networking environments—to ensure accountability while recognizing the realities of destination sales.

The Tourism Office remains committed to reinforcing compliance while continuing to pursue innovative, competitive sales strategies that deliver measurable tourism impact for Davis County.

*Finding 2

Finding 2: Receipt Altered

Response: Sales Representative unaware of why receipt is inconsistent; Expense was immediately reimbursed to the County on March 6, 2025.

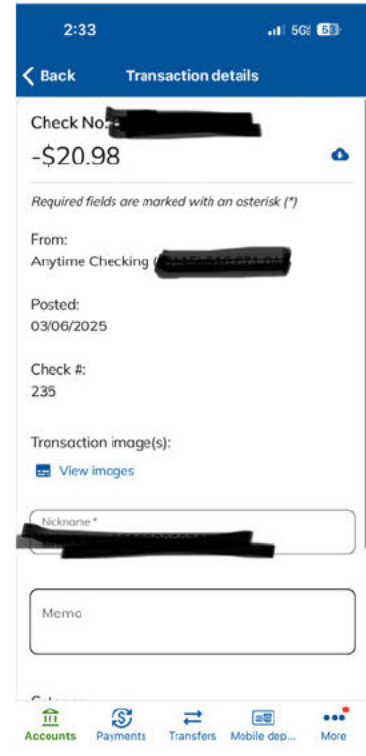
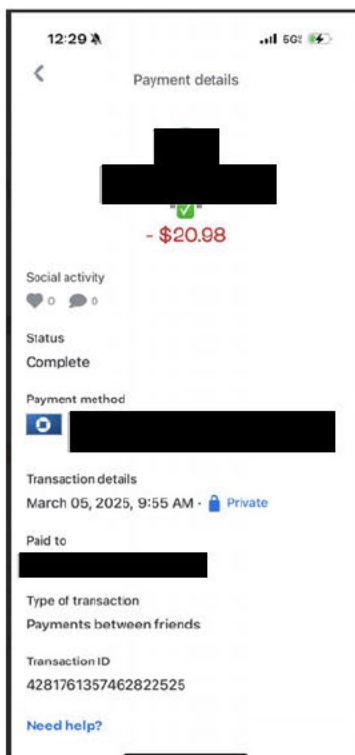
The Sales Manager is unaware why the amounts appear inconsistent on the receipt; however, it is important to note that this expense was reimbursed to the County after the Sales Representative recognized the personal charge error during PCard Statement review, and before the audit. The County PCard, which was saved in the Sales Representative's Uber Wallet, was also inadvertently linked to their Uber Eats account, resulting in the charge being made unintentionally.

Upon realizing the mistake during the reconciliation process (March 2025), the Sales Representative took immediate steps to reimburse the County. As they did not have access to personal checks at the time, a coworker and friend offered to resolve the matter for them promptly by writing a personal check directly to Davis County. The Sales Representative then reimbursed the coworker in full.

This important context was shared with the Controller's Office during the draft phase of the audit report; however, it was neither incorporated into the final report nor referenced in any way.

Documentation of Transaction of Reimbursement:

- Screenshot of Sales Representative proof of payment to the coworker for reimbursement on March 5, 2025
- March 5, 2025 a check was given and received by Davis County for the reimbursement of this transaction;
- Subsequently that check was cashed by the County on March 6, 2025;



Summary Statement:

This expense was the result of the County PCard being inadvertently saved in the Sales Representative's Uber Wallet, which also linked to their Uber Eats account. The charge was unintentional, identified by the Sales Representative during the March 2025 PCard reconciliation, and promptly reimbursed to the County. As the Sales Representative did not have immediate access to personal checks, a coworker assisted by writing a check directly to Davis County, which was received and cashed on March 6, 2025. The Sales Representative then reimbursed the coworker in full that same day.

While the receipt appeared inconsistent, the matter was resolved transparently and in good faith. This important context—including proof of reimbursement—was shared with the Controller's Office during the draft phase but was not incorporated into the final audit report. Moving forward, the department will ensure staff regularly reviews payment app settings to prevent inadvertent use of County cards for personal charges and full itemized receipts to always be included to the best of their ability.

*Finding 3

Finding 3: Personal Travel Expenses & Rideshare Expenses

Response: Uber/Lyft rides to and from Airport when Traveling

Attachment D:

It is reasonable for any employee traveling on official County business to assume that roundtrip transportation to and from the airport would be covered as part of the overall travel expenses—especially when both the departure and return points are within the same city or a reasonable distance. This assumption aligns with common travel practices across public and private sectors, where transportation to and from the airport is considered a basic and necessary part of the travel itinerary. This could be departing from a hotel, conference venue, or nearby business/residence.

In this instance, the employee secured a Lyft ride from a personal residence to the Fort Myers Airport, totaling 38.9 miles. Had the employee requested a ride from the Sunseeker Resort—the location of the work-related stay—the distance would have been 44.4 miles. As such, the route actually taken resulted in a (potential) cost savings to the County based on the miles count alone.

Attachment E/F:

The itemized receipt referenced in the audit report as Attachment F did not reflect the full trip total, as it excluded the tip that was added after the initial ride was completed. As a result, when completing the reconciliation, the Sales Representative pulled the final receipt directly from the Uber app/website. While this version of the receipt included the final total amount charged—which matched the PCard records—it did not provide the address-level trip details.

It had not previously been made clear that, when submitting receipts for Uber or Lyft rides, the expectation was to include documentation that breaks down all charges *and* displays full trip information, including pick-up and drop-off addresses. Now that this expectation has been brought to light, the Sales Representative will ensure that all future ride receipts include these details whenever possible.

It is also worth noting that Lyft's receipt format tends to be more detailed and transparent—offering a clearer breakdown of charges and trip information—making it more compatible with County reconciliation requirements compared to Uber. In the future, every effort will be made

to provide the most complete documentation available to avoid confusion or assumptions during the reconciliation and audit process.

Attachment G:

One of the Lyft charges—specifically the ride to the personal residence—should have been treated as a personal expense rather than charged to the County PCard. The total for that ride was \$38.34. This appears to have been an oversight due to the County PCard being linked to the Sales Representative's Lyft account at the time. That card has since been removed to prevent future errors, and the Sales Representative has reimbursed the County for the full amount.

However, the second charge listed on Attachment G for \$65.72 at 5:15 a.m. reflects a return ride to the airport and, based on standard travel procedures, would generally be considered a reasonable and expected expense. As outlined in the response to attachment E, roundtrip travel to and from the airport is typically necessary to complete business travel, whether the departure point is a hotel, conference venue, or temporary place of stay. In this case, the ride was within the same city and consistent with what would be expected when concluding official travel.

Summary Statement:

This situation highlights a broader issue—namely, the absence of a clearly defined County policy regarding the use of rideshare services such as Uber and Lyft while traveling for official business. As it stands, there appears to be no written guidance outlining whether employees are permitted to use these services for basic transportation needs (e.g., meals, airport travel, or other essential movements while away from home) or if they are expected to remain at or near their hotel for the duration of their trip unless conducting County business.

It would be beneficial for the County to establish more comprehensive policy language that addresses appropriate use of rideshare/taxi services during business travel; acceptable reasons for travel away from the hotel; required receipt formats for taxi/uber rides, including expectations for itemization and trip detail.

*Finding 4

Finding 4: Itemized receipt(s) missing

Response: See below

Mountain Ops Attachment H & I:

During the investigation and review of receipts, the Sales Representative was not given prior notice and was asked to recall details from purchases made three to six months earlier. This lack of context, combined with being caught off guard, led to the Sales Representative feeling flustered and unable to provide an immediate response to direct questions about purchases made at MTN OPS.

The Sales Representative frequently makes purchases at MTN OPS, both personally and on behalf of Discover Davis, to maintain a stock of product—similar to branded swag—for use in gift bags (utilizing single-serve packets), giveaways, and occasionally smaller tubs. Out of several purchases made from MTN OPS, one item on a single receipt was mistakenly charged to the work order instead of the employee's personal order. This was unintentional and not identified at the time of purchase.

The other small tub listed on that same receipt remains unopened in the Sales Representative's possession and is intended for future use in a swag bag or gift giveaway. Additionally, MTN OPS had informed the Sales Representative that certain single-serve products may be discontinued, prompting a proactive purchase of the small Enduro tub for continued use in promotional efforts.

The Sales Representative accepts full responsibility for the oversight, which was identified during the audit, and has reimbursed the County.

Sunglasses Purchase: Attachment J & K

The Sales Representative purchased a pair of sunglasses as a thoughtful gesture for prospective client [REDACTED]. This small, personal touch was intended to leave a positive impression and help build rapport—something the Sales Rep is known for when cultivating client relationships. Both Visit Fort Collins and Discover Davis are actively working to bring [REDACTED] organization to our destinations as part of a strategic effort to expand into the western region market. Below is an email from [REDACTED] acknowledging receipt of the sunglasses, as referenced in the Audit report.

See Finding 6 for additional details on gift purchases.

Summary Statement:

During the audit, the Sales Representative was asked to recall details of purchases made months earlier without prior notice, which created challenges in providing immediate context. While the review ultimately identified an unintentional error—one personal MTN OPS item charged to a County work order—the Sales Representative accepted full responsibility, reimbursed the County, and has since reinforced more diligent practices when making and documenting purchases. The remaining items purchased at MTN OPS were appropriate for use in client engagement and promotional activities, and those products remain available for such purposes.

With respect to the sunglasses purchase, the Sales Representative acknowledges the expense as an attempt to build rapport with a high-value prospective client. While the intent was to strengthen a business relationship, future gift-related expenses will follow a more formalized approval process, with clear documentation to ensure compliance with County policy.

Moving forward, the department will:

- Provide staff with clear guidance on allowable purchases, including promotional items and gifts.
- Require prior approval for client gifts
- Ensure receipts are reviewed immediately upon purchase to avoid inadvertent errors.
- Maintain itemized documentation for all prospective and current client expenses

These corrective actions reinforce accountability while still recognizing the importance of thoughtful, strategic client engagement in supporting long-term sales efforts.

Gift Purchase

3 messages

Mon, Jun 30, 2025 at 5:55 PM

To: 

Hello,

Our county is conducting an audit, and I need to verify a purchase. Could you please confirm the gift you received in Puerto Rico?

Thank you for your help,

--



[W DiscoverDavis.com](https://www.discoverdavis.com)

28 E State Street, Suite 214 | P.O. Box 618 | Farmington, UT 84025



Tue, Jul 1, 2025 at 10:39 PM

To: 

Hi 

Sunglasses! Glad they fit lol, thanks again! See you at the next conference soon.

[Quoted text hidden]

--

Best,





Tue, Jul 8, 2025 at 12:50 PM

To: [REDACTED]

Thank you! Yes, I hope to see you soon. Likely in September or October for TEAMS...UNLESS we can get you out here for a site visit first to see the new Western Sports Park. Let's bring that volleyball to Utah!

[Quoted text hidden]

*Finding 5

Finding 5: Alcohol Purchase & Late Night Call out

Response: See below

Hosting clients at conferences through co-hosted sales events is a strategic and valuable way to foster authentic relationships and elevate Utah's collective presence in the tourism industry. These informal yet purposeful gatherings allow for meaningful conversations about business, destination highlights, and—most importantly—personal connections that often translate into long-term trust and future opportunities.

In this instance, the “Tacos and Tourism” event was co-hosted by the Ogden and Davis County teams to highlight their collaboration as neighboring destinations. While they may compete in some areas, the shared goal is to attract and grow tournaments that benefit the entire region. Events like this help position Utah not just as a collection of individual destinations, but as a united, collaborative force in the industry. An excellent example of this partnership was the bringing of the Triple Crown Championship to Northern Utah.

Typically, the Sales Representative covers the food expenses for these gatherings, while other partners—who may purchase alcohol without additional approval requirements—cover beverage costs. In this case, the Sales Representative was required to pay the bill immediately following the event, which they were not made aware of prior to the event. Although an itemized receipt was not submitted at the time of reconciliation, it was requested and obtained during the week of June 30, 2025, and is now on file for record-keeping purposes.

The itemized receipt requested to verify everything can be found below. Below is the breakdown as follows:

- Food: \$1,005
- Beverages (alcoholic and non-alcoholic): \$908
- Taxes: \$184.55
- Administrative Fee: \$86.08
- Gratuity (20%): \$382.60

Allocating 50% of the applicable taxes and fees (\$326.62) to the food portion brings the total food-related cost to **\$1,331.62**. The employee charged **\$1,283.11** to the County PCard for the event. While the failure to include an itemized receipt initially is acknowledged, the agreement and practice between Discover Davis and other partners is that Davis County will be responsible for portions of the food and nonalcoholic beverages, and our partner covers the alcohol portion, if applicable. That same understanding and practice was applied with Visit Ogden for

this purchase.

Summary Statement:

These types of events have consistently supported the success of our sales efforts. In this instance, the Sales Representative was unexpectedly required to pay the bill immediately following the event, which had not been communicated in advance. Moving forward, the department will coordinate with the Commission liaison ahead of time to ensure proper approvals are secured for all such events—whether or not alcohol is involved—and will ensure itemized receipts are obtained and retained for every transaction.



1040 W. Katella Ave., Anaheim, California 92802 P: 714.294.0362

EVENT AGREEMENT

Event: Discover Davis Reception
"Tacos and Tourism"

Date: Tuesday, September 24, 2024

Account: Discover Davis

Time: 12:00 PM - 2:00 PM

Contact: [REDACTED]

Location: Reception Space with exclusive use

Phone: [REDACTED]

Event Type: Reception

Email: [REDACTED]

Estimated Guest Count: 11

Address: [REDACTED]

Final/Guaranteed Guest Count: 15

Event Sales Manager: [REDACTED]


Room Rental:

Phone/Email: [REDACTED]

F&B Minimum: \$700.00

POC: [REDACTED]

FOOD

		Price	Total
15	RECEPTION MENU Menu Title Tacos and Tourism  ----- SAVORY DISPLAY STATION Items to be displayed with tortilla chips & molcajete salsa // v+ Passionfruit & Mango Wild Shrimp Ceviche* Mexican shrimp, passionfruit, mango, avocado, sesame black garlic chile oil // gf Classic Guacamole avocado, cilantro, onion, fresh squeeze lime & orange // gf, v+ ----- SAVORY TRAY PASSED ITEMS Individual Esquite Cups grilled corn, chile, lime, queso cotija, crema // gf, v Individual Chicken Flautas corn tortilla, queso fresco, guacamole, crema, tomatillo-arbol salsa, sesame black garlic chile oil // gf ----- TRAY PASSED TACOS Chicken Al Pastor crispy melted cheese, braised free range Jidori chicken, hibiscus & chipotle tinga, avocado, piña habanero pico // gf Ribeye marinated ribeye, asada pico, tomatillo arbol salsa, queso fresco ----- TRAY PASSED DESSERT Chocoflan dulce de leche, chocolate cake, coffee, almond crunch // n -----	\$53.00	\$795.00
1	Food ordered on site	\$210.00	\$210.00

BEVERAGES

Price Total

1 Beverage Spend \$908.00 \$908.00

All beverages are billed on consumption.

HOSTED MARGARITAS, SPECIALTY COCKTAILS, BEER, WINE, & NON-ALCOHOLIC BEVERAGES

Guests may order any margarita, specialty cocktail, beer, wine by the glass, or non-alcoholic beverage from your menu up to a maximum cost of \$23++ per beverage.

*** ALL BEVERAGES MUST BE ORDERED FROM THE SERVER ASSIGNED TO YOUR PARTY. ANY BEVERAGES PURCHASED AT THE BAR WILL NOT BE COUNTED TOWARDS THE FOOD & BEVERAGE MINIMUM AND GUEST MUST PAY ON THEIR OWN. CASH/ CREDIT CARD SALES ARE SUBJECT TO THE SAME GRATUITY AND TAXES AS THE MAIN BOOKING ***

ESTIMATED BILLING

Client will pay final balance on-site (different than card on file). Please ask for card to charge from the POC.

	Total
Beverage	\$908.00
Food	\$1,005.00
Subtotal	\$1,913.00
20% Gratuity	\$382.60
4.5% Admin Fee	\$86.08
7.75% State Sales Tax	\$184.55
Grand Total	\$2,566.23
Deposit Due (Credit Card 9636 Visa)	Paid 9/17/2024 -\$175.00
AMEX 1006 (Credit Card (In Store))	Paid 9/24/2024 -\$1,283.12
VISA 9636 (Credit Card (In Store))	Paid 9/24/2024 -\$1,108.11
Amount Due	\$0.00
Price Per Person	\$127.53

*Finding 6

Finding 6: Client Gifts - procedures for purchasing client gifts

Response: Personal touches and gifts have been part of typical tourism operations

Client and Partner Gifts

The Tourism Division at Davis County is frequently asked to provide “gifts” for a variety of occasions, as well as to support client engagement through the use of swag bags or appreciation items. One such example is the annual request from the Utah Association of Counties (UAC), which asks each county to contribute a themed “basket” for giveaways at their Closing Banquet. Typically UAC has sent communication about this effort to the Auditors/Clerks of each County. In 2024, Davis County Tourism purchased and assembled a Davis County-themed basket valued at \$675, which included a selection of locally inspired items.

2 night hyatt place	\$ 300.00	*Discounted Cost/Rate provided by hotel
Twigs Gift Card	\$ 50.00	
Cinemark Gift Card	\$ 50.00	
Sego lily Gift Card	\$ 150.00	
Lisas Passion for PC	\$ 15.00	
Minky Blanket	\$ 60.00	
Davis County Swag	\$ 50.00	
Total	\$ 675.00	

The UAC basket is just one example of gifts purchased on behalf of Davis County, often with no direct monetary return. In contrast, sales gifts and personal touches are a standard and strategic practice in the tourism industry, used selectively to help Davis County stand out in a competitive marketplace. These small gestures—whether a thoughtful gift or a locally curated item—are meant to build goodwill, foster loyalty, and position Davis County as a destination that values its partners.

Gifts used in sales and business development efforts may include swag bags for familiarization (FAM) tours, thank-you gifts for event planners or sports organizers, or branded items for visiting partners. Examples include Minky blankets, MTN OPS products, and Discover Davis–branded leather goods from local vendor Hellhound Events. These items are intentionally chosen to reflect the quality, uniqueness, and hospitality of our destination.

The practice of purchasing gifts, swag, and branded materials has long been an accepted and effective strategy in sales—particularly for relationship-building and client retention. While it is appropriate to continue evaluating the scope, cost, and processes surrounding these purchases—especially when they fall outside core tourism operations—there has been no indication of misuse or malicious intent. Instead, these expenditures align with industry standards designed to elevate Davis County’s reputation and support long-term economic impact through group bookings and partnerships.

Hockey Club Game on January 8, 2025: Attachment M

Two hockey tickets were purchased for a visiting client, [REDACTED] who organizes the [REDACTED] —the largest [REDACTED] tournament in the region. This event is held annually across the Wasatch Front, including in Davis County. While the tournament has been hosted in Utah for several years, it wasn’t until 2022 that Davis County established a direct partnership with [REDACTED] and her team through participation in TEAMS and Sports ETA industry conferences. As a result of that relationship, Davis County became one of the event’s official host destinations, generating an estimated \$458,297 in economic impact for the county from that single event in January of 2025.

Summary Statement:

As noted in the Controller’s recommendation, there is a need for clearer policy guidance on both when and what constitutes an appropriate “gift” under County standards. While the audit report raises questions regarding the purchases listed in Attachments J and M, it is important to emphasize that no misuse of funds occurred. Rather, this highlights an opportunity to address broader questions surrounding gift purchases and to clarify documentation expectations, particularly in light of existing policy gaps and inconsistencies.

Moving forward, all receipts and requests will include the names of the individual(s) who attended the event or activity, along with a brief description of the purpose. This is not in policy but the Department will implement this practice into their reporting to avoid future accusations. Additionally, unless otherwise directed, the Tourism Division will coordinate with the Commission liaison and Attorney's office to develop a clear and consistent process for the purchase and documentation of gifts.

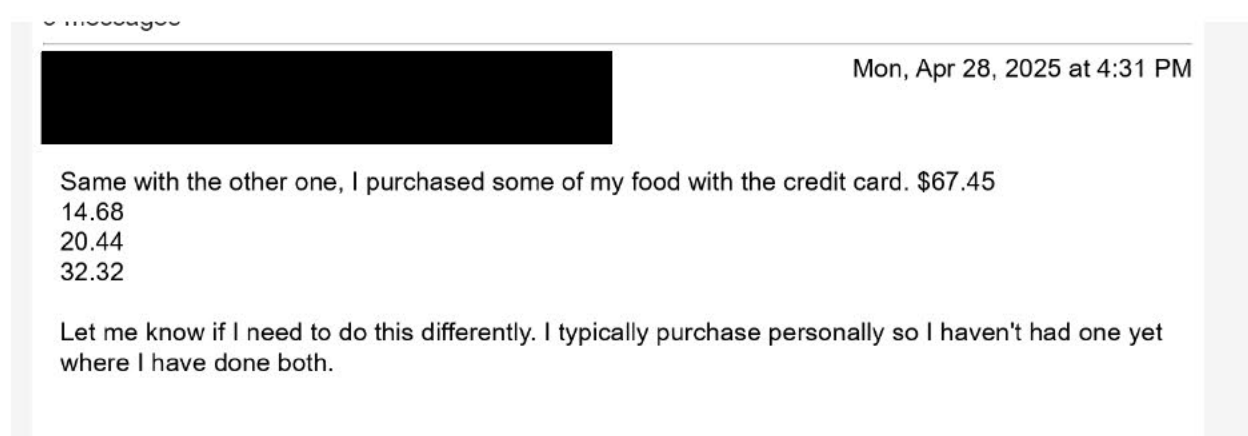
*Finding 7

Finding 7: Common practice to charge personal food via County credit card instead of by per diem

Response: Approximately 11% (3 work trips) of the Sales Representative’s estimated 27 work trips over the past two years involved blended personal and professional expenses related to per diem, all of which were reconciled and made whole.

The Controller’s office noted: “it is a common practice for them to charge personal expenses that should be covered by per diem to the County PCard and then back out charges during the travel reconciliation.” While it is acknowledged that this has occurred on occasion, the characterization of it as a “common practice” appears disproportionate when considering the broader context.

Between 2024 and 2025, the Sales Representative completed approximately 27 work-related trips. Of those, three trips involved personal food charges that were subsequently reconciled and/or reimbursed—representing an occurrence rate of roughly 11%. In the three instances where personal food charges occurred, during reconciliation with the Controller’s office, this practice was not communicated as a concern to the Tourism Division or the Sales Representative when this happened. See email screen shot from Sales Representative to the Controller’s office on a specific occasion where this is communicated:



See a copy of the full email chain exchange below.

Summary Statement:

The Tourism Division acknowledges that on three occasions—approximately 11% of the Sales Representative’s 27 work trips between 2024 and 2025—personal food expenses were inadvertently charged to the County PCard but were promptly reconciled and made whole. The

Sales Rep accepts responsibility for ensuring these charges are avoided going forward, but it is important to note that this represents isolated instances rather than a “common practice.” In each case, the Sales Representative disclosed the error, worked transparently with the Controller’s Office during reconciliation, and reimbursed the County in full. The Division has reinforced expectations for greater diligence to minimize these occurrences, while also emphasizing the importance of consistent communication from the Controller’s Office when concerns arise.

Travel 92946 ETA Symposium

9 messages

Mon, Apr 28, 2025 at 4:31 PM

To: 
Cc: 

Same with the other one, I purchased some of my food with the credit card. \$67.45

14.68

20.44

32.32

Let me know if I need to do this differently. I typically purchase personally so I haven't had one yet where I have done both.

--





[W DiscoverDavis.com](https://www.discoverdavis.com)

28 E State Street, Suite 214 | P.O. Box 618 | Farmington, UT 84025



11 attachments

-  **Sports ETA Symposium Invoice.pdf**
137K
-  **The Mayo Receipt_Symposium.pdf**
56K
-  **706.96 Delta_Symposium.pdf**
49K
-  **Lyft Symposium.pdf**
53K
-  **14.68 Tulsa Airport.pdf**
93K
-  **20.44 The Mayo.pdf**
79K
-  **32.32 Misfit Kitchen.pdf**
88K
-  **FY 2025 per diem rates for tulsa, Oklahoma.pdf**
32K
-  **5.68 Uber.pdf**
21K

 24.39 Uber.pdf
22K


 2025 Symposium Travel Rec - SIGNED.pdf
131K


Mon, Apr 28, 2025 at 4:36 PM


To: Travel <travel@co.davis.ut.us>


[Quoted text hidden]


11 attachments

 Sports ETA Symposium Invoice.pdf
137K

 The Mayo Receipt_Symposium.pdf
56K


 706.96 Delta_Symposium.pdf
49K

 Lyft Symposium.pdf
53K


 14.68 Tulsa Airport.pdf
93K

 20.44 The Mayo.pdf
79K

 32.32 Misfit Kitchen.pdf
88K

 FY 2025 per diem rates for tulsa, Oklahoma.pdf
32K

 5.68 Uber.pdf
21K

 24.39 Uber.pdf
22K

 2025 Symposium Travel Rec - SIGNED.pdf
131K

Mon, Apr 28, 2025 at 4:56 PM

To: [REDACTED]

Cc: [REDACTED]

Hi [REDACTED],

[REDACTED] is out of the office this week. I am her back up. I did not see a travel reconciliation (summary of your receipts/expenses, etc.) in what you sent. Please complete a travel reconciliation and resend these receipts as well as the reconciliation form. That way, I can review it and if there is an additional amount due to you, determine if all looks correct for potential reimbursement.

The travel reconciliation can be found on the DC Intranet under Finance, Travel, Reconciliation, Reconciliation Form.

Thanks,

Accountant II

Davis County Controller's Office
(801) 451-3221

[Quoted text hidden]

Mon, Apr 28, 2025 at 4:58 PM

To: [REDACTED]
Cc: Travel <travel@co.davis.ut.us>

Hi [REDACTED],

It is the last one attached. Here it is again :)

[Quoted text hidden]

 2025 Symposium Travel Rec - SIGNED.pdf
131K

Tue, Apr 29, 2025 at 8:50 AM

To: [REDACTED]
Cc: Travel <travel@co.davis.ut.us>

Hi [REDACTED]

I combined your receipts and compared them to your reconciliation. I also looked at the charges on your credit card statement and saw two that were not included on the reconciliation. I believe these charges should reduce the amount due from the County to you. See my revised version attached.

Please review and revise or inform me why these charges are not chargeable against your per diem.

Thank you,

Accountant II

Davis County Controller's Office
(801) 451-3221

On Mon, Apr 28, 2025 at 4:36 PM [REDACTED] wrote:

[Quoted text hidden]

 2025 Symposium Travel Rec - Revised.pdf
708K

Tue, Apr 29, 2025 at 9:56 AM

To: [REDACTED]
Cc: Travel <travel@co.davis.ut.us>

Hi [REDACTED]

No, those will come out of a different budget as they were meals for clients.

Thanks,
[Quoted text hidden]

Wed, May 7, 2025 at 6:44 AM

To: [REDACTED]
Cc: [REDACTED]

Hello,

Can you please let me know if these were approved?

Thanks,

[REDACTED]

[REDACTED]

W DiscoverDavis.com
28 E State Street, Suite 214 | P.O. Box 618 | Farmington, UT 84025

[Quoted text hidden]

Wed, May 7, 2025 at 9:43 AM

To: [REDACTED]
Cc: [REDACTED]

Hi [REDACTED]

Yes, they were approved and will be paid this week.

[REDACTED]
Accountant II

Davis County Controller's Office
(801) 451-3221

[Quoted text hidden]

Wed, May 7, 2025 at 10:43 AM

To: [REDACTED]
Cc: [REDACTED]

*Finding 8

Finding 8: Conference Agenda submission with Travel Requests & stating 5 day of travel was approved for a 1 ¼ day conference

Response: Audit Report is inaccurate as it was a 2 ¼ Day Conference & 4 Days of Travel (*as communicated with the Draft Audit Response sent to the Controller and Internal Auditor*)

Attachment N:

The finding's audit stated the Sales Representative submitted a travel request for 5 days of travel. However, in the reconciliation that was turned in, it stated 4 days of travel for per diem. Day 1- travel day & opening reception; Day 2 bulk of Summit; Day 3 Summit & activities, which included Women's Final Four event that ended around midnight; Day 4 would be travel day. In this case, Day 5, was taken as a personal day, and was not included towards per diem and this was noted in the reconciliation email to the Controller's Office on 4/28/25.

During submission of the reconciliation, it was explained via email to the Controller's office:

Travel Reconciliation:

- **3 Nights Hotel**

Email Proof of Explanation

Agenda Found Online: <https://www.sportseta.org/events/womens-summit/schedule>

Travel Request/Reconciliation Dates: 4/2/2025 - 4/6/2025

*****Per-diem for only 4 Days; Hotel only for 3-Nights*****

DAY 1: Wednesday, 4/2/2025

- Opening Night Reception.
- The Internal Auditor & Controller reference to attachment N is inaccurate and only shows sessions. ***This error was communicated to the Controller during the draft phase of the audit, but was not addressed or included in this final audit.***

DAY 2: Thursday, 4/3/2025

- All day Conference

Day 3: Friday, 4/4/2025

- Conference education ended around 11:30am, with a bus back to hotel to get ready for Tourney Town
- Starting at 1 pm, ["Enjoy Tourney Town Activities"](#) was officially part of the conference, as noted on the agenda - ending at 5:00pm
- Evening Event: Women's Final Four Event

Day 4: Saturday, 4/5/25

- Would be Travel Day Home - to be covered by the County.
- In this situation the Sales Representative stayed an extra day at her own expense
- 4-day per diem was accurately accounted for with the return travel which is within policy.

Summary:

The Controller's audit report inaccurately stated that a five-day trip was approved for a 1½-day conference, referencing Attachment N. In reality, the Women's Summit was a 2¼-day conference. The County only covered three nights of hotel accommodations and four days of per diem, which appropriately accounted for round-trip travel.

Furthermore, Attachment N—provided by the Internal Auditor and Controller—did not reflect the full conference agenda. Instead, it only included select sessions and omitted the entire conference schedule. This discrepancy was communicated to the Controller during the draft phase of the audit; however, it was not corrected or acknowledged in the final report, leading to a mischaracterization of the event's duration and relevance.

While the Sales Representative did not include agenda summaries with her travel request, at no point in the past 20 months did the Controller's Office designee—who also serves as the final approver for travel requests and reconciliations—raise this as a policy issue or request supporting documentation to be added. If this policy has in fact been consistently enforced by other departments since its implementation in September 2023, it raises the question of why the Controller's Office did not issue a clarification or apply the requirement uniformly—particularly given the role as the final checkpoint for travel-related approvals. It would have been appreciated to have these conversations as they were happening.



Travel/Training Expense Reconciliation

Department: Planning/CED Tracking #: 92945
Person Traveling: [REDACTED]
Departure: 2025-04-02 Account #: 548230
Return: 2025-04-06
Purpose: Conference Destination: Tampa, FL

Expense Summary			
Registration Fee:	911.06	County Credit Card	
Lodging:	878.94	County Credit Card	
In-State Lodging Tax:			
Air Fare Expense:	732.66		
Baggage Fees:		County Credit Card	
Parking Fees:			
Taxi/Shuttle:	225.44	County Credit Card	
Rental Car:			
Per-Diem	280.00	Paid Personally	
Private Vehicle Miles:		Current Rate	0.7
	0.00		
County Vehicle Miles:			

Other Expense(s): Food- to come out of per diem
Total of Other Expense: 132.56 County Credit Card

[REDACTED] 04/28/25
Emp [REDACTED] Date
04/28/25
Dep [REDACTED] Date

Over Night Per-Diem	
Number of Days	4
Rate Per Day	80.00
Per-Diem Total	280.00

Single Day Per-Diem		
Breakfast		0
Lunch		0
Dinner		0
Total		0

Summary	
Total Expenses	3,160.66
Credit Card Charges	2,880.66
Paid with Voucher	0.00
Paid in Advance	
Paid Personally	280.00
Paid by Other Entity	132.56

Personal Expense Due County

Amount Due Employee	147.44
Amount Due County	0.00



Hyatt Place Tampa Downtown
325 N Florida Ave
Tampa, FL 33602
Tel: 813-616-1234
hyatt.com/en-US/hotel/florida/hyatt-house-tampa-downtown/tpaxd

INVOICE

Confirmation No. 634438901
Group Name Sports ETA Womens Summit 2025

Room No. 1412
Arrival 04/02/25
Departure 04/05/25
Folio Window 1
Folio No. 191980

Date	Description	Charges	Credits
04/02/25	Accommodation	259.00	
04/02/25	Occupancy Tax 6%	15.54	
04/02/25	Hillsborough Tax	1.30	
04/02/25	Hillsborough County Tourist Development Tax 6%	15.54	
04/02/25	City TMD	1.60	
04/03/25	Accommodation	259.00	
04/03/25	Occupancy Tax 6%	15.54	
04/03/25	Hillsborough Tax	1.30	
04/03/25	Hillsborough County Tourist Development Tax 6%	15.54	
04/03/25	City TMD	1.60	
04/04/25	Accommodation	259.00	
04/04/25	Occupancy Tax 6%	15.54	
04/04/25	Hillsborough Tax	1.30	
04/04/25	Hillsborough County Tourist Development Tax 6%	15.54	
04/04/25	City TMD	1.60	
04/05/25	Visa	XXXXXXXXXXXX9636 XX/XX	878.94

Total 878.94 878.94

Guest Signature

Balance 0.00

I agree that my liability for this bill is not waived and I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

WE HOPE YOU ENJOYED YOUR STAY WITH US!

World of Hyatt Summary

No Membership to be credited

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Tampa, FL 33602
United States



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INVOICE



Confirmation No. 634438901
Group Name Sports ETA Womens Summit 2025

Room No. 1412
Arrival 04/02/25
Departure 04/05/25
Folio Window 1
Folio No. 191980

Travel 92945 Women's Summit Reconciliation

6 messages


To: 
Cc: 

Mon, Apr 28, 2025 at 4:31 PM

Hi 

I purchased some food with the card, so I put in the extra expenses a total of 132.56. There is a separate hotel receipt with food and 2 restaurants. I have them coming out of the per- diem total

88.07
26.60
17.89

You will also see that I flew out on the 5th day, but put 4 days on my per-diem. I stayed an extra night with my family.


--





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28 E State Street, Suite 214 | P.O. Box 618 | Farmington, UT 84025



10 attachments

-  **Sports ETA Women's Summit Invoice.pdf**
137K
-  **Hotel Receipt.pdf**
535K
-  **American Airlines Womens Summit.pdf**
162K
-  **Delta Womens Summit.pdf**
47K
-  **Lyft Womens Summit.pdf**
92K
-  **Womens Summit Food.pdf**
505K
-  **26.60 Muchachas.pdf**
72K
-  **17.89 Amalie Arena.pdf**
79K

 **FY 2025 per diem rates for tampa, Florida.pdf**
31K

 **Women's Summit Travel Rec - SIGNED.pdf**
131K

Mon, Apr 28, 2025 at 4:36 PM

To: Travel <travel@co.davis.ut.us>


[Quoted text hidden]


10 attachments


 **Sports ETA Women's Summit Invoice.pdf**
137K


 **Hotel Receipt.pdf**
535K

 **American Airlines Womens Summit.pdf**
162K


 **Delta Womens Summit.pdf**
47K

 **Lyft Womens Summit.pdf**
92K

 **Womens Summit Food.pdf**
505K

 **26.60 Muchachas.pdf**
72K

 **17.89 Amalie Arena.pdf**
79K

 **FY 2025 per diem rates for tampa, Florida.pdf**
31K

 **Women's Summit Travel Rec - SIGNED.pdf**
131K

Mon, Apr 28, 2025 at 4:57 PM

To: [REDACTED]
Cc: Travel <travel@co.davis.ut.us>

Hi [REDACTED]

Like the other travel email you sent, we need you to complete a travel reconciliation form. For details, please see my response to the other email.

Thanks,

[REDACTED]
Accountant II

Davis County Controller's Office
(801) 451-3221

[Quoted text hidden]

Mon, Apr 28, 2025 at 4:59 PM

To: [REDACTED]
Cc: Travel <travel@co.davis.ut.us>

[Quoted text hidden]



Women's Summit Travel Rec - SIGNED.pdf
131K

Mon, Apr 28, 2025 at 5:03 PM

To: [REDACTED]
Cc: Travel <travel@co.davis.ut.us>

Hi [REDACTED]

Thank you for pointing them out. I was looking only at the quick view of the titles and didn't see recon. I will look at them tomorrow.

[REDACTED]
Accountant II

Davis County Controller's Office
(801) 451-3221

[Quoted text hidden]

Mon, Apr 28, 2025 at 5:04 PM

To: [REDACTED]
Cc: Travel <travel@co.davis.ut.us>

Sounds good, thank you.

[Quoted text hidden]



SCHEDULE

2025 WOMEN'S SUMMIT

The schedule below is subject to change.

All times are Eastern Time.

WEDNESDAY, APRIL 2

5:00 PM - 6:00 PM Registration & Welcome Reception

THURSDAY, APRIL 3

7:45 AM Buses depart for the Skills Center

8:30 AM - 9:30 AM Breakfast and Keynote Speaker - The Tampa Bay Local Organizing Committee Toolbox

9:30 AM - 10:15 AM Fireside Chat

10:30 AM - 11:45 AM Sports ETA Women's Community: Shaping the Future

Noon - 1:30 PM Lunch and Keynote Speaker

1:45 PM - 2:30 PM Round Table Discussions

2:30 PM - 3:15 PM Play To Lead: How Sport is Fueling Women's Leadership

3:30 PM - 4:15 PM Building Your Personal Brand

4:15 PM - 5:00 PM The Resilient Mindset

5:00 PM - 5:30 PM Buses depart for Hotels

FRIDAY, APRIL 4

7:45 AM	Buses depart for the Skills Center
8:15 AM - 10:30 AM	Breakfast and Keynote Presentation: Speaking Skills to Outshine AI
10:30 AM - 11:15 AM	Knowing and Including Women's Sports History ... Whose Responsibility Is it?
11:30 AM	Buses depart for Hyatt House Tampa Bay Downtown
1:00 PM	Enjoy Tourney Town Activities!
7:00 PM	Women's Final Four Semi-Final Games (separate ticket purchase required)

**Additional fees apply*

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ENJOY TOURNEY TOWN ACTIVITIES!

📅 Friday, Apr 4, 2025

🕒 1:00 PM (Eastern Time)

📍 Tampa Convention Center

The NCAA's Women's Final Four free fan festival, Tourney Town, is open this afternoon until 5:00 PM at the Tampa Convention Center. Jam-packed with special appearances, interactive games, giveaways, historical and Wome's Final Four team displays, photo opportunities, basketball contests, food, licensed merchandise and more!

Location:

Tampa Convention Center, 333 S. Franklin St.

[RETURN TO SCHEDULE](#)

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