

**Presidential Travel Audit (R212)**



Office of the Internal Auditor

Audit Report 2018 - 02

April 2, 2018

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## **EXECUTIVE SUMMARY**

The audit objectives were to:

- 1) Verify that all Presidential travel was reviewed and approved in accordance with the State Board of Regents (Regents) policy R212, "Presidential Travel Oversight".
- 2) Determine if Presidential travel approval and reimbursement were done in compliance with Snow College policies and procedures.

The audit was designed to determine if all out-of-state travel expenses were reviewed and approved by the Chairperson of the Board of Trustees at least semi-annually and to determine if travel expenses were recorded using the Snow College Travel Authorization and Reimbursement (TAR) form.

As of December 31, 2017 and for the 2017 calendar year, it is Internal Audit's opinion that Snow College ("Snow") is in compliance with the laws and policies governing Presidential travel expenditures as outlined in policy R212. No major findings were revealed during the procedures performed.

## **AUDIT OVERVIEW**

### **BACKGROUND**

The Board of Regents adopted "R212, Presidential Travel Oversight" on September 16, 2011 which requires the Office of Internal Audit to test presidential travel expenses as part of the normal internal audit process at Snow. Internal Audit reviewed the travel expenses incurred by the President of Snow during the calendar year beginning January 1, 2017 and ending on December 31, 2017. Internal Audit selected all of the President and his Assistant's P-card Packets and travel reimbursement forms for testing.

### **PURPOSE**

The overall audit objectives were to determine if Presidential travel was reviewed and approved in accordance with the Utah System of Higher Education policy R212, "Presidential Travel Oversight" and to determine if expenses for Presidential Travel were done in accordance to Snow College policies.

### **SCOPE AND METHODOLOGY**

The scope of the audit described above covered the 2017 calendar year and included the following procedures:

- Identify all out-of-state Presidential travel instances for 2017. Records reviewed include:
  - Purchasing card packets
  - President's calendar
  - Travel and expense reimbursement forms
- Reviewed out-of-state trips taken with the President's Administrative Assistant and the Assistant to the President.
- Reviewed travel reports sent to the Board of Trustees to determine if reports included

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- All out-of-state travel instances
  - Location of travel, date, purpose and total expenses
  - Signatures of the President and Board of Trustees Chairperson
  - Reviewed Travel Authorization and Reimbursement forms to determine if all Presidential out of state travel was properly authorized

Sufficient and appropriate audit procedures have been conducted and evidence gathered to support the accuracy of the conclusions reached and contained in this report. The conclusions were based on a thorough review of expense reimbursement packets and P-card packets. The conclusions are only applicable for Snow. The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*. The evidence gathered meets professional audit standards and is sufficient to provide senior management with the proof of the conclusions derived from the internal auditor.

## **CONCLUSION**

As of December 31, 2017 and for the 2017 calendar year, it is Internal Audit's opinion that Snow College ("Snow") is in compliance with the laws and policies governing Presidential travel expenditures as outlined in policy R212. No major findings were revealed during the procedures performed.