



# Auditor

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Davis County Administration Building - P.O. Box 618 - Farmington Utah 84025  
Telephone: (801) 451-3213 – Fax: (801) 451-3421

**Curtis Koch, MBA, CGFM**  
Auditor

**Blake Woodall**  
Internal Auditor

To: Davis County Audit Committee  
From: Curtis Koch, Auditor; Blake Woodall, Internal Auditor  
CC: Ashleigh Young – Davis County Animal Care Director  
Date: September 5, 2024  
Re: Violation of County Purchasing Policy and Misuse of County Funds

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## Key Facts:

Animal Care Director Ashleigh Young and three other staff members each submitted a travel request form on June 25, 2024, and traveled to a work-related conference on July 9, 2024. As part of these approved travel requests, each staff member received a daily per-diem to cover the cost of meals and incidentals as outlined in Davis County Financial Policy #600 –Travel & Training. By receiving the per-diem, all County personnel had been compensated for meals related to the training/travel. On July 12<sup>th</sup>, ([attachment A](#)) the Director used her County-issued credit card at a restaurant to pay for a portion of a restaurant bill (\$150) for her and her staff, ([attachment B](#)). The total bill included the purchase of alcohol. In doing so, the Director violated the County purchasing policy by:

- Receiving a full per-diem and using the County credit card to pay for meals during the travel/training. This created a double dip effect in which each employee received compensation to cover the cost of meals and then had the County pay for a meal using the County-issued credit card.
- When the Director was asked about the purchase of \$150 utilizing the County credit card, she stated that the County did not purchase alcohol even though employees had ordered and were drinking alcoholic beverages. Because the employees used a County-issued credit card to pay for the meal, the staff are considered to be on County business therefore, while the employees may not have intended to consume alcohol while on County business, they did.
- Per the Davis County purchasing policy, any alcohol purchases with County funds must be approved in writing, in advance, by the elected official over the department, ([attachment C](#)). This did not occur.

**Issues/Risks:**

The Animal Care Director violated Davis County's purchasing policy by using two payment methods to purchase the same good or service (travel advance and use of County credit card).

Because the AC Director elected to use the County credit card while traveling for a County-related training, the dinner became business-related. As such, ACC staff members and the Director would not be authorized to purchase or consume alcohol while conducting Davis County business unless authorized to do so, as outlined in county policy.

When the AC Director was questioned about the purchase of \$150, she stated that the purchase was not related to the purchase of alcohol. This response from the AC Director indicates a lack of understanding of how the use of County funds impacts authorized/permitted activities while using County funds.

**Recommendations:**

The AC Director and staff should reimburse Davis County \$150 for misusing Davis County funds by using a County-issued credit card to make an unauthorized purchase. Double dipping of County funds should never occur.

The Davis County Commission should take appropriate disciplinary action based on the policy violations.

The Davis County Commission should review the purchasing policy and specifically the portion relating to the purchase of alcohol and determine whether or not the policy meets the intended goals of the County and if revisions are needed.

**Audit Committee Response:**

This issue will be reported to the Davis County Audit Committee on or before September 19, 2024. Once a response is received from the Audit Committee, it will be attached to the public record.



# Travel/Training Request

Tracking #

92643

Department Animal Control  
 Person Traveling Ashleigh Young  
 Destination Orlando, FL  
 Purpose Conference Best Friends Conference  
 Departure 07/09/2024  
 Return 07/14/2024

Estimated Expenses				Over Night Per-Diem			
Registration	0.00			Number of Days		5	
Lodging	0.00			Rate Per Day		69.00	
In-State Lodging Tax	0.00			Per-Diem Total		310.50	
Air Fare	618.20			Single Day Per-Diem			
Baggage Fees	0.00			Breakfast			0
Taxi/Shuttle	0.00			Lunch			0
Rental Car	0.00			Dinner			0
Per-Diem	310.50	Total Miles	Current Rate	Total			0
Private Vehicle Mileage	0.00	0.00	0.67	Advanced Payment Request			
County Vehicle Miles	0			Advanced Re	Yes	310.50	

Total Estimated Expenses 928.70

Department Authorization  Date

6/25/24



# FY 2024 Per Diem Rates for orlando, Florida

## Meals & Incidentals (M&IE) rates and breakdown

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & LastDay of Travel
Orlando	Orange	\$69	\$16	\$17	\$31	\$5	\$51.75

## Attachment A

Davis County - 61 South Main St., Farmington, UT 84025

PAGE: 1 OF 1

VENDOR NUMBER	VENDOR NAME	EFT NUMBER	EFT DATE	EFT AMOUNT
17924	ASHLEIGH YOUNG	708	07/11/2024	\$310.50

INVOICE DATE	INVOICE NUMBER	DESCRIPTION	INVOICE AMOUNT
07/05/2024	92643JUL0924	BEST FRIENDS CONF. ADV PAYMENT Voucher #: 151829	\$310.50



Vendor Number	EFT Number	EFT Date
17924	708	07/11/2024

\*\*\* Three Hundred And Ten Dollars And Fifty Cents \*\*\*

\$310.50

Pay To  
The  
Order Of

17924  
ASHLEIGH YOUNG

**EFT COPY  
NON-NEGOTIABLE**

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- Limits on our liability** for personal injury or death of passengers, and for loss, damage or delay of goods and baggage.
- Claim restrictions** including time periods within which you must file a claim or bring action against us.
- Our right to **change terms** of the contract.
- Check-in requirements** and other rules established when we may **refuse carriage**.
- Our rights and limits of our liability for **delay of failure to perform service**, including schedule change, substitution of alternative air carriers or aircraft, and rerouting.
- Our policy on **overbooking flights**, and your rights if we deny you boarding due to an oversold flight.

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Date of Purchase: Apr 25, 2024

Salt Lake City, UT ► Orlando, FL

Passenger Information

ASHLEIGH DOMME  
SYDNEY LARRABEE

Confirmation Number: GYXKRM  
Ticket Number: 0062230021152  
0062230021153

FLIGHT

Date and Flight	Status	Class	Seat/Cabin
SLC ► MCO   Tue 09Jul2024   DL 2032	OPEN	T	29A
MCO ► SLC   Sun 14Jul2024   DL 2031	OPEN	L	23B

DETAILED CHARGES

Air Transportation Charges		
Base Fare:	\$546.98	USD
Taxes, Fees and Charges		
United States - September 11th Security Fee(Passenger Civil Aviation Security Service Fee) (AY)	\$11.20	USD
United States - Transportation Tax (US)	\$41.02	USD
United States - Passenger Facility Charge (XF)	\$9.00	USD
United States - Flight Segment Tax (ZP)	\$10.00	USD
Total Per Passenger:	\$618.20	USD
Total (2 Passengers)	\$1,236.40	USD
Paid with Visa ending 3961		

KEY OF TERMS

# - Arrival date different than departure date	F - Food available for purchase
** - Check-in required	L - Lunch
***- Multiple meals	LV - Departs
*SS - Multiple seats	M - Movie
AR - Arrives	R - Refreshments, complimentary
B - Breakfast	S - Snack
C - Bagels / Beverages	T - Cold meal
D - Dinner	V - Snacks for sale

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Baggage and check-in requirements vary by airport and airline, so please check with the operating carrier on your ticket.  
Please review Delta's [check-in requirements](#) and [baggage](#) guidelines for details.  
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You must be checked in and at the gate at least 45 minutes before your scheduled departure time for international travel.  
For tips on flying safely with laptops, cell phones, and other battery-powered devices, please visit <http://SafeTravel.dot.gov>  
Do you have comments about service? Please [email](#) us to share them.

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When using certain vouchers to purchase tickets, remaining credits may not be refunded. Additional charges and/or credits may apply and are displayed in the sections below.  
  
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All Preferred, Delta Comfort+™, First Class, Delta Premium Select, and Delta One seat purchases are non-refundable.



# Travel/Training Expense Reconciliation

Department: Animal Control  
 Person Traveling: Ashleigh Young  
 Departure: 2024-07-09  
 Return: 2024-07-14  
 Purpose: Conference Destination: Orlando, FL

Tracking #: 92643

Account #: 1320253/548230

## Expense Summary

Registration Fee:	✓ 0.00	Paid by Other Entity
Lodging:	✓ 0.00	Paid by Other Entity
In-State Lodging Tax:		
Air Fare Expense:	✓ 618.20	
Baggage Fees:		County Credit Card
Parking Fees:		
Taxi/Shuttle:		
Rental Car:		
Per-Diem	✓ 310.50	Paid with Advance
Private Vehicle Miles:		Current Rate 0.67
	0.00	
County Vehicle Miles:		

Other Expense(s):

Total of Other Expense:

Over Night Per-Diem		
Number of Days		5
Rate Per Day		69.00
Per-Diem Total		310.50
Single Day Per-Diem		
Breakfast		0
Lunch		0
Dinner		0
Total		0

## Summary

Total Expenses	928.70
Credit Card Charges	618.20
Paid with Voucher	0.00
Paid in Advance	310.50
Paid Personally	0.00
Paid by Other Entity	0.00

Personal Expense Due County

Amount Due Employee	
Amount Due County	0.00

Employee Signature: Date: 8/2/24  
 Department Approval: Date: 8/2/24





Angie Nelson &lt;anelson@co.davis.ut.us&gt;

**Copy of receipt**

2 messages

**Cindi Garrick** <cgarrick@co.davis.ut.us>  
To: Accounts Payable <ap@co.davis.ut.us>

Thu, Aug 22, 2024 at 8:57 AM

Can someone download and send me a copy of this PCard receipt please?

**Invoice Data [Davis County]**

Account Inquiry [Davis County] > Account Detail > Invoice Data [Davis County]

Invoice

Invoice	168946	Vendor	999993	Remit	0
Year/mo	2024 7	Name	FM RESTAURANTS HOLDCO LLC		
Type	1 Invoice	Terms			

Cash Account 99 191000 CASH

PG Contract

Gross amt	150.00	Disc	Best Friends Conference Group Dinner	
Disc date		Status	P Paid	
Disc basis	00	Voucher	155582	
Disc percent	000	Check Plan		
Net amount	150.00	Inr date	07/25/2024	
Rate/mz	00	Use date	07/25/2024	

Payment meth R P-Card Transaction

Check no

Check date

Payment amount 150.00

Details

Work order/task 253

Dept/loc

☐ Standard rate R

☐ Include employee's share

☐ PA report

Thank you,

Cindi Garrick, CGFM  
Senior Accountant  
Davis County Government  
801.451.3492**Stacy Shelton** <sshelton@co.davis.ut.us>  
To: Cindi Garrick <cgarrick@co.davis.ut.us>  
Cc: Accounts Payable <ap@co.davis.ut.us>

Fri, Aug 23, 2024 at 11:08 AM

Here you go.

Stacy Shelton  
Accountant IIDavis County Auditor's Office  
(801) 451-3221

[Quoted text hidden]

**Solita 150.00.pdf**  
371K



Orlando  
222 S. Orange Ste 100  
Orlando FL 32801  
(407) 698-4161

Date: Jul12'24 09:25PM  
Card Type: Visa  
Acct #: XXXXXXXXXXXXX3961  
Card Entry: SWIPED  
Trans Type: PURCHASE  
Auth Code: 048288  
Check: 7690  
Table: 215/1  
Server: 35 Kayla O  
Reference: 6227456680

Subtotal:

150.00

TIP \_\_\_\_\_

TOTAL \_\_\_\_\_

Signature \_\_\_\_\_

I agree to pay above total  
according to my card issuer  
agreement

--GUEST COPY--

## Attachment B



Orlando  
222 S. Orange Ste 100  
Orlando FL 32801  
(407) 698-4161

35 Kayla 0

Tbl 215/1 Chk 7690 Gst 23  
Jul12'24 07:45PM

**Dine In**

3 Cadillac Marg @ 15.50	46.50	3
2 Virgin Marg @ 4.00	8.00	
1 Fz Marg Flt	23.00	1
2 Diet Pepsi @ 3.85	7.70	
2 Watermelon Marg @ 13.50	27.00	2
1 Frozen Margarit	12.50	1
3 House Margarita @ 12.50	37.50	3
1 Pepsi	3.85	
4 Queso Al Forno @ 12.50	50.00	
4 Guac Solita @ 13.50	54.00	
3 Watermln Copa @ 9.25	27.75	
4 Grilled Corn @ 9.25	37.00	
1 Nachitos	13.50	
3 Ducky Froze @ 13.50	40.50	3
1 House Margarita	12.50	1
\$Add Serranos	1.00	
1 Michelada	9.25	1
2 Mushroom Plate @ 16.50	33.00	
1 Crspy Fish Plt	18.50	
2 ToM Relleno Taco @ 11.50	23.00	
3 Add 1 Side @ 3.00	9.00	
1 El Primo Taste	21.00	
Crspy Fish		
1 Tofu Plate	16.50	
2 El Primo Taste @ 21.00	42.00	
2 Cali Elote Taco @ 9.25	18.50	
1 Coors Light	7.25	1
1 Burrito	13.50	
1 El Primo Taste	21.00	
Beer Shrpm		
Grill Chix		
Crspy Fish		
1 Grill Chx Plate	16.50	-
1 El Primo Taste	21.00	
Crspy Fish		
Beer Shrpm		
1 El Primo Taste	21.00	
Crspy Fish		
1 Roast Chx Plat	16.50	
1 Vel Espresso	17.50	1
2 Corona Light @ 8.25	16.50	2
1 Side Salad	0.00	
\$Sour Cream	2.00	
Subtotal	745.80	
Tax	48.48	
09:25PM Total	<b>794.28</b>	

The following is Provided for  
your convenience

18% of Total = \$134.24  
20% of Total = \$149.16  
22% of Total = \$164.08

GET YOUR MARGARITAS TO GO!

## **Purchasing of Alcohol**

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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.