
A Report to the
Citizens of Salt Lake County
The County Mayor and the
County Council

An Audit of the
Salt Lake County
Treasurer's Office



OFFICE OF THE
SALT LAKE COUNTY
AUDITOR

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May 2022

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OFFICE OF THE SALT LAKE COUNTY AUDITOR
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OUR MISSION

To foster informed decision making, strengthen the internal control environment, and improve operational efficiency and effectiveness for Salt Lake County, through independent and objective audits, analysis, communication, and training.



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May 4, 2022

Honorable Members of the Salt Lake County Council,
Honorable Salt Lake County Mayor, and
The Citizens of Salt Lake County

Re: Performance Audit of the Treasurers Office

The Salt Lake County Auditor's Audit Services Division has completed an audit of the Salt Lake County Treasurer's Office performance indicators. The purpose of the audit was to evaluate the Treasurer's Office reported performance indicators to express an opinion on the quality and effectiveness of communicating performance results.

The audit evaluated Treasurer's Office internal controls and procedures for collecting, calculating, and reporting performance indicator information to determine if performance measures are accurate, reliable, and relevant to the Treasurer's Office goals, objectives, and desired outcomes. A detailed report of the objectives, conclusions, findings, and recommendations follows this letter. An executive summary of the audit report can be found on page 1.

By its nature, this report focuses on issues, exceptions, findings, and recommendations for improvement. The focus should not be understood to mean that we did not find various strengths and accomplishments. We truly appreciate the time and efforts of the Treasurer's Office staff throughout the audit. Our work was made possible by their cooperation and prompt attention given to our requests.

We would be happy to answer any questions you may have about the audit or the findings and recommendations contained in this report.

Sincerely,

Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor

Cc: Wayne Cushing, County Treasurer
Jim Sakellariou, Chief Deputy Treasurer
Phil Condor, Fiscal Manager



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Executive Summary

Why Audit Services Division Performed This Audit:

The Salt Lake County (the County) Mayor, the County Council, and County Management expressed significant interest in and have taken steps to have the various county departments develop Key Performance Indicators (KPI). Our office was asked to conduct a performance audit to establish a baseline on the KPI program as reported on CountyStat.

We conducted a performance audit of the Treasurer's Office to evaluate their outcomes and indicators in CountyStat. We evaluated the accuracy, relevance, and reliability of KPI as well as the Treasurer's Office effectiveness in communicating performance results to key users and stakeholders.

Impact on Taxpayers and Residents of Salt Lake County:

Providing the public with KPI's throughout the County will allow for greater transparency and accountability. Performance audits are necessary to provide reasonable assurance to the public and those charged with governance that the KPI's are accurate, relevant, and reliable.

What Our Audit Found:

The County has overall responsibility for developing the strategy and providing guidance through policies and procedures related to the KPI program being reported on CountyStat.

During the fieldwork we noted that, although the Treasurer's Office developed its own KPI's it was not provided with the necessary guidance, by the County, to know what would be expected beyond determining the KPI's and populating the numbers on CountyStat. During our audit, we noted that the Treasurer's Office:

1. Performance measures did not include clear targets, resources, and ownership.
2. Lacked written procedures.
3. Adequate supporting documentation was not maintained.
4. Performance measures were not clearly defined.
5. Lacked a written Strategic Plan.
6. Lacked a review and approval process related to KPI.
7. Performance measures were not published for review by the public and other stakeholders.

What Audit Services Division Recommend:

We recommend the County issue guidance through policies and procedures related to performance measures. These policies should touch on each of the aspects in our detailed findings below and give specific direction for the Treasurer's Office as well as other departments throughout the County related to performance measures. We recommend the County pause any further performance audits of performance indicators until further guidance is issued and departments have implemented it. We made specific recommendations in each of the seven areas noted above to the Treasurer's Office related to its performance indicators. Additional details can be found below in the "Audit Results" section of this report.

Background

The Salt Lake County Auditor’s Audit Services Division has completed an audit of the Salt Lake County Treasurer’s Office performance indicators. The purpose of the audit was to evaluate the Treasurer’s Office reported performance indicators to express an opinion on the quality and effectiveness of communicating performance results. The audit evaluated the Treasurer’s Office internal controls and procedures for collecting, calculating, and reporting performance indicator information to determine if performance measures are accurate, reliable, and relevant to the Treasurer’s Office goals, objectives, and desired outcomes.

The Salt Lake County Treasurer’s Office is responsible for billing, collecting, protecting, distributing, and investing tax revenue. Additionally, the agency manages daily account balances and generates analyses for future cash flows. The Treasurer’s Office acts as the funding agent for payroll, vendor payments, and administrative payments for the Mayor and County Council. They invest liquid tax revenue and bond proceeds and distribute proceeds to Countywide entities. The Treasurer’s Office also issues refunds from successful tax appeals and sends annual property tax notices.

Performance Indicator Ratings and Definitions

Table 1. Performance Indicator Ratings and Definitions. *Performance indicators were rated in three different categories: accuracy, relevance, and reliability.*

Performance Indicator Ratings and Definitions	
Rating	Definition
✓	Performance indicator is accurate, relevant, or reliable – no issues or only minor issues noted.
☑	Performance indicator is accurate, relevant, or reliable – some minor or moderate issues that agency management should address.
✗	Performance indicator is <u>NOT</u> accurate, relevant, or reliable – significant issues were identified, and agency management should take corrective actions to address the issues as soon as possible.

Audit Criteria and Definitions

Table 2. Audit Criteria and Definitions. *We evaluated the agency’s internal controls and procedures for collecting, calculating, and reporting performance indicator data; to determine if the reported performance indicator data is accurate, relevant, and reliable.*

Audit Criteria and Definitions	
Criterion	Definition
Accuracy	Performance indicator data was recalculated, and audit procedures were performed to determine if the recalculated data was within a +/- 5% margin of error compared to reported performance results.
Relevance	Performance information should include data that are essential to provide a basis for understanding the accomplishment of goals and objectives of the entity that have potentially significant decision-making or accountability implications. Performance information should be communicated in a readily understandable manner. Performance information should be reported in a timely manner so that it will be available to users before it loses its capacity to be of value in assessing accountability and making decisions.
Reliability	The information should be verifiable and free from bias and should faithfully represent what it purports to represent. It is important that the systems and methods used to gather and verify the information be subjected to an analysis similar to that used for financial information systems. Performance information should be reported consistently from period to period to allow users to have a basis for comparing performance over time and to gain an understanding of the measures being used and their meaning.

GASB Suggested Performance Reporting Characteristics

The Governmental Accounting Standards Board (GASB) established suggested characteristics for evaluating performance data reporting by state and local governmental entities. According to GASB, the suggested performance reporting characteristics should be used to assess the usefulness of performance data reporting for ensuring accountability and transparency to the public, and the overall effectiveness of accurately communicating actual performance results. The suggested characteristics include:

GASB Suggested Performance Reporting Characteristics	
<ul style="list-style-type: none"> • Relevance • Reliability • Understandability 	<ul style="list-style-type: none"> • Comparability • Consistency • Timeliness

As part of the audit, we evaluated the following performance indicators as published on CountyStat:

1. Tax Collection Rate
2. Number of Tax Relief Applicants
3. Number of EBill Recipients
4. Increase of Non-Public Treasurer's Investment Funds

1.0 Tax Collection Rate

The Tax Collection Rate consisted of the total percentage of tax dollars collected during the current collection period. To arrive at the Collection Rate, the total amount of tax dollars collected was divided by the total amount of taxes billed in the current collection period. Higher collection rates lower the taxpayer's billed amount. Amounts billed were slightly higher than 100% of the submitted budgets in anticipation of uncollected amounts.

Tax Collection Rate			
Year	Target	Actual	Variance
2018	97.0%	97.8%	.78
2019	98.0%	97.9%	(.13)
2020	97.0%	97.8%	.80

2.0 The Number of Tax Relief Applicants

The Number of Tax Relief Applicants consisted of the total number of property tax relief applications approved for Local and State Circuit Breaker, Veteran's, Indigent, and Blind relief.

Property tax relief programs established by the Utah State Legislature provide qualified taxpayers with a reduction in property taxes. These programs were administered by the County Treasurer and reported to the State annually. The Treasurer's Office tracks the metric to understand which outreach programs reached those who qualify for this relief.

Number of Tax Relief Applicants			
Year	Target	Actual	Variance
2018	14,350	13,662	(688)
2019	14,200	13,849	(351)
2020	14,000	13,514	(486)

3.0 The Number of EBill Recipients

The number of emails sent an electronic property tax notice ("EBill" or "ENotice") was tracked by Information Technology Services and emailed to the Collections Division Administrator and Treasurer's Office Management. Statistics provided include emails processed, delivered, clicked on, dropped, bounced, reported as spam, and those opened. The number of parcels included in emailed statements was also provided.

Once emails are sent, IT periodically provided statistics updates. The Collections Division Administrator informed IT to stop sending ENotices once there was no significant change to the number of emails

opened. Paper property tax notices are sent to recipients that did not open the email. The cutoff date for stopping ENotices for those who did not open their email ranged from October 12 to October 30th. November 1st is the deadline for mailing physical notices Countywide.

The EBill program started in 2018 after State legislature passed Utah Code Section 59-2-1317(6)(a) which allowed property tax notices to be sent electronically. The Treasurer’s Office implemented the EBill program to reduce the annual cost related to printing and mailing property taxes.

Number of EBill Recipients			
Year	Target	Actual	Variance
2018	60,000	37,032	(22,968)
2019	50,000	38,790	(11,210)
2020	48,000	37,200	(10,800)

4.0 Increase of Non-Public Treasurer’s Investment Funds¹

The Increase of Non-Public Treasurer’s Investment Funds included the amount of interest income earned from investing in accounts other than the Public Treasurer’s Investment Fund (PTIF). The actual amount of interest income received was compared to the amount of interest income that would be received if all the invested money was deposited in the PTIF for a one-year period.

The non-PTIF investment returns performance was measured from bank reconciliation documents, General Ledger, and comparison analysis with the PTIF returns. The Treasurer’s Office initially included the performance measure to track the increase in funds available to Salt Lake County.

Non-PTIF Investment Returns above PTIF			
Year	Target	Actual	Variance
2018	300,000	(129,639)	429,639

The performance measure could not be tied to the agency’s service efforts since it is dependent on the interest rate environment. For this reason, the Treasurer’s Office discontinued reporting the increase of Non-Public Treasurer’s Investment Funds after 2018.

Findings are referred to in Appendix “C”.

¹ 2018 only

Objective

The objective of the audit was to evaluate the Treasurer’s Office internal controls and procedures for collecting, calculating, and reporting performance indicator data to:

1. Determine if performance indicator data is accurate, relevant, and reliable.
2. Determine if performance indicator data is reported effectively to stakeholders and the public.

Strengths and Accomplishments

Internal control strengths and accomplishments noted during the audit include:

- ✓ Cash balance sheets and bank deposit receipts were reviewed daily by the Collections Specialist or Senior Accountant.
- ✓ Cashier Daily Cash Receipt Reports were saved and archived.
- ✓ Tax Relief Supervisor and staff saved and archived sufficient documentation of tax relief applications and tax relief adjustments either as electronic or physical copies.
- ✓ Knowledgeable staff working in Tax Relief services.
- ✓ Written procedures on calculating the number of tax relief applicants and dollar amount of tax relief reported to the State.

Audit Results

Audit Results County Treasurer			
Performance Indicator	Accuracy	Relevant	Reliable
Property Tax Collection Rate – Maintain the percentage of property taxes collected at 98 percent annually.	✓	☑	✓
Number of Tax Relief Applicants – Reporting the number of tax relief applicants approved annually	✓	✗	☑
Increase EBill Notification – Increase the annual number of emails receiving a property tax notice via EBill.	✗	✗	✗
Non-PTIF Investment Returns – Amount of interest income earned when investing in accounts other than PTIF (2018 only).	☑	☑	☑

Findings and Recommendations

Finding 1 – Performance Indicators Did Not Include Clear Targets, Required Resources, and Ownership Not Documented

Risk Rating: 3 – Significant Risk Finding

Summary. Management selected targets based on historical trends and verbal discussions. The timelines and resources required to achieve targets were not documented and any trade-offs due to those service efforts were not addressed. Finally, the individuals responsible for achieving targeted outcomes were not specified.

Criteria. Agency has established a **clear target** (desired level) and ownership responsibility for each performance indicator and actual performance results.

Condition: Performance measures did not include clear targets, resources, and ownership. For example, the Treasurer's Office did not have a methodology for determining the targeted number of approved tax relief applications. The target decreased from 14,500 to 14,000 from 2018 to 2020. The actual number of tax relief applications approved remained steady from 13,894 to 13,555 from 2018 to 2020. Additionally, the Treasurer's Office inaccurately stated, "Currently we are approving ~14,300 tax relief applications..." under "How are We Doing?" for each year reviewed.

While there was a reference to "public service announcements and getting the word out" per CountyStat, the specific resources, staff, and timelines necessary to reach the target were not documented. In addition, clear ownership within the Treasurer's Office for who was responsible for the performance measure was not established.

The Treasurer's Office prepared documentation for the audit which indicated that the number of tax relief applications approved impacted the collection rate. However, we found there was no reference to that on CountyStat.

Cause. Management acknowledged that the projected year-end goals were selected based on management's judgement. A Countywide or internal policy or procedure that required realistic targets, efforts and resources, or designation of ownership for performance measures has not been established. In addition, there were no fields on CountyStat to gather the information.

Effect/Risks. Performance indicators that do not have clear performance targets or poorly defined performance targets, may not be reliable or relevant for effectively communicating actual performance results. Irrelevant or unreliable performance indicator data may diminish transparency and accountability and could negatively impact management decisions.

Recommendation

We recommend establishing a clear target for each performance measure that:

1. Clearly addresses the resources and timelines to achieve a realistic target for each performance measure.
2. Includes the position or title responsible for the actual performance results.
3. Document the trade-offs of the performance measure target(s), if applicable.

Management Response

Agree. See full management response in Appendix D.

Action Plan. See full management response in Appendix D.

Finding 2– Lack of Written Procedures

Risk Rating: 3 –Significant Risk Finding

Summary. The Treasurer's Office lacked written procedures for collecting, calculating, and reporting on EBill and Non-PTIF performance measures.

Criteria. Agency has detailed **written procedures** for collecting, calculating, and reporting each performance indicator.

Condition. The Information Technology Division reported the final EBill numbers to the Treasurer's Office. We found reporting inconsistencies due to a lack of written procedures regarding this process. For example, we reviewed 199 parcels and found 79 parcels where ownership changed to a family trust or business, or the trust name changed. These parcels were sometimes listed as "Active" (signed up for EBill) and other times as "In-Active" (receiving a physical tax notice). These types of ownership changes may not change who receives the tax notice, in which case the parcel should remain "Active." Since there was a lack of written procedures documenting how to categorize these situations, they were handled inconsistently. The accuracy of the number reported may be impacted.

Cause. Per discussions with management, written procedures were not developed for collecting, calculating, and reporting the EBill program because it was a new and evolving program. Management had not drafted written procedures yet since there were ongoing updates around inputting and managing the data.

Effect/Risk(s). The lack of written procedures, or inadequate documentation of procedures, could affect the accuracy and reliability of performance indicator data. Inaccurate or inconsistent performance indicator data diminishes transparency and accountability, affects the effectiveness of communicating actual performance results, and could negatively impact management decisions.

Recommendation

We recommend that written procedures for collecting, calculating, and reporting performance measures be drafted for the EBill program.

Management Response

Disagree. See full management response in Appendix D.

Finding 3 – Supporting Documentation Not on File

Risk Rating: 3 – Significant Risk Finding

Summary. The Treasurer's Office lacked supporting documentation for the number of emails sent an EBill. We noted minor issues for the remaining performance measures related to the detail level support documentation on file, which can be found in Appendix C.

Criteria. Agency maintains sufficient supporting documentation and records for each performance indicator, including both summary level documentation and detailed (source) data records.

Condition. We found that the EBill program did not have sufficient supporting documentation on file to support transparent, consistent, and accurate reporting. The Treasurer's Office received the total number of parcels and emails sent E Bills from Information Technology (IT) but did not receive a detailed list of email addresses and parcels that correlate to the numbers reported.

IT provided Audit Services a report of the emails and parcels sent an EBill each year. They also provided a report of emails that subscribed and unsubscribed. These reports resulted in a different number of emails sent each year, ranging from 7,405 more to 2,371 less, which was 20% to 6% of what was published.

We selected a sample of 90 accounts that unsubscribed from the program and found instances where the subscriber continued to receive an EBill. In 2018, 2019 and 2020, 23 of 30 (77%), nine of 30 (30%), and five of 30 (17%) patrons received an EBill even though they either unsubscribed or the property changed ownership *prior* to the EBill send date. We also found that in 2019 and 2020, two of 30 (6%) and four of 30 (13%) patrons unsubscribed *after* the EBill send date and should have received an EBill but did not.

Cause. The Information Technology Manager of Web Initiatives explained that there were "bug fixes" and process updates to the EBill program. For example, in 2019, those that unsubscribed still received an EBill in 2020. Due to these ongoing issues, IT stated that it was impossible to recalculate the exact numbers reported.

Effect/Risks. The lack of sufficient supporting documentation diminishes the confidence that can be placed on the accuracy and reliability of performance indicator data. Inaccurate or inconsistent performance indicator data could negatively impact management decisions.

Recommendation

1. We recommend that the Treasurer's Office request that IT submit a report of the emails and parcels that received an EBill when providing management, the final performance measure numbers. If there are adjustments or process corrections, the report should document these items.
2. We recommend that the Treasurer's Office retain all reports as supporting documentation.
3. We recommend that management implement a plan to designate an employee to review all or a sample of the "Active" and "In-Active" Status of emails and parcels that are subscribed to the EBill program prior to the notices being sent out to ensure that those receiving notices are current parcel owners and current subscribers.

Management Response

Disagree. See full management response in Appendix D.

Finding 4 – Performance Indicators Were Not Clearly Defined

Risk Rating: 3 – Significant Risk Finding

Summary. We found that the performance measures were not sufficiently defined including what was measured, how it was measured, and why it was important to measure.

Criteria. Agency has clearly defined each performance measure by determining what is measured, how it is measured, and why it is important to measure.

Condition. There were inconsistencies in defining the performance measures which may make outcomes less relevant.

In 2018, management calculated results by "count(ing) the number of emails in the EBilling database" per CountyStat. In contrast, in 2019 and 2020, management calculated results by "count(ing) the number of parcels that receive an EBill only." However, we found that management was reporting the number of emails sent, not the parcels for 2019 and 2020. An email address can have multiple parcels associated with it.

A primary goal of the EBill program was to reduce the overhead costs of sending paper tax notices since "*printing and mailing tax notices is much more expensive than emailing tax notices*". However, the Treasurer's Office was still sending paper notices even if the email notice was not opened. Due to this, a more accurate and relevant measurement would have been to report the number of emails opened. The number of emails opened was 24,098, 29,320 and 24,251 from 2018 to 2020, respectively. Another useful outcome measure would have been the cost savings of not sending paper notices for those parcels.

Cause. Per discussions with management, they adjusted how it was measured from the number of parcels to the number of emails for 2019 and 2020 since one email can have multiple parcels associated with it. Additionally, management mentioned that since there were no Countywide Policies on documenting or presenting performance indicators, they were less concerned with detailed documentation.

Effect/Risks. Performance indicators that are not clearly defined, or not sufficiently defined, could affect the accuracy, relevance, and reliability of performance indicator data. Inaccurate, inconsistent, or irrelevant performance data may not reflect actual performance results, diminishes transparency and accountability, and could negatively impact management decisions.

Recommendation

1. We recommend that management reassess annually how accurate and relevant the performance measure is based on the expected program processes.
2. We recommend publishing the dollar value saved by sending emails rather than paper notices (cost of postage, salaries saved not searching addresses etc.)

Management Response

1. **Agree.** See full management response in Appendix D.
2. **Disagree.** See full management response in Appendix D.

Finding 5 – Lack of a Written Strategic Plan

Risk Rating: 2 – Moderate Risk Finding

Summary. The Treasurer's Office lacked a written strategic plan that tied each of the four performance measures to a specific goal (outcome), objective, strategy or activity and the agency's service efforts.

Criteria. Agency has a **written strategic plan** or similar document that ties each performance indicator to a specific goal (outcome), objective, strategy, or activity

Condition. The four performance measures were not linked to a written strategic plan. For example, the Treasurer's Office stated that the EBill program was implemented to reduce the overhead costs associated with postage, materials, and staff time. However, it was not tied to a strategic plan or mission statement that connected their services efforts to methods or resources needed to accomplish their projected or actual cost savings goals.

An example Mission statement is that of Clackamas County Office of the County Treasurer:

"The Mission of the Office of the County Treasurer is to provide treasury, investment, and audit services to the public of Clackamas County so they can trust that their funds are safeguarded and to the taxing districts and departments of Clackamas County so they can efficiently and effectively provide services to their customers."

Clackamas County Office of the County Treasurer ties strategic goals and outcomes to the mission statement.

Cause. A Countywide or Treasurer's Office policy requiring a written strategic plan be developed that integrated with each of the performance measures was not established.

Effect/Risks. Performance indicators that are not tied to a specific goal (outcome), objective, strategy or activity may not be relevant to the agency's mission, essential functions, or service efforts. Irrelevant performance indicators data may not reflect actual performance, they may also diminish transparency and accountability, and could negatively impact management decisions.

Recommendation

We recommend management draft a strategic plan (or similar document) so that the performance measures can be traced back to a specific goal, objective, strategy, or activity that is pertinent to the agency's overall mission, essential functions, or service efforts.

Management Response

Agree. See full management response in Appendix D.

Action Plan. See full management response in Appendix D.

Finding 6 – No documented review and approval of Performance Measures

Risk Rating: 2 – Moderate Risk Finding

Summary. The Treasurer's Office performance measures were discussed among management and verbally approved by the County Treasurer. Without documented approvals, assurance that indicators are accurate, reliable, and consistent is diminished and accountability for the performance indicator is not fully established.

Criteria. Agency has established a data review and approval process for each performance indicator.

Condition. The Fiscal Manager and Chief Deputy Treasurer brainstormed and discussed performance measures. The Fiscal Manager then selected and reported the performance measures in the proposed budget packet, which was drafted in August each year. The proposed budget packet was reviewed by the Fiscal Manager, Chief Deputy-Treasurer and Treasurer. Once reviewed, the Treasurer provided verbal approval of the performance measures. However, corroborating documentation of the approval was not documented and maintained.

Cause. Management did not require written review and approval documentation of the performance measures. There was no Countywide or Internal policy or procedure requiring documented review and approval.

Effect/Risks. The lack of a formal data review and approval process diminishes assurance that the performance indicator data is accurate and reliable.

Recommendation

We recommend each performance measure, and supporting documentation, be reviewed and approved by the Treasurer or designated employee. Documented approval may occur through an electronic signature, written initials/signature, email approval which is then printed and saved or electronically archived.

Management Response

Agree. See full management response in Appendix D.

Action Plan. See full management response in Appendix D.

Finding 7 – Performance Indicators Not Publicly Available

Risk Rating: 2 – Moderate Risk Finding

Summary. The Treasurer's Office performances measures are not communicated to the public for review and understanding of agency's targets and goals.

Criteria. Best Practice in Performance Measurement in Government per the National State Auditors Association, Mission Statements: Part 1: Developing Performance Measures:

4. Enable the public to understand why public dollars are being spent on these efforts

Condition. We found that the performance measures were not published for the public to review. They were published in the annual budget packet and on CountyStat, which allowed for only internal review and communication of the performance measures.

Cause. Performance measures have not been published to the public across the County. Efforts had been made in prior years, such as via Salt Lake MetroStat, but it is not currently implemented.

Effect/Risks. When performance measures are not published for review by the public and other stakeholders, the accountability of the agency for achieving performance measure targets is diminished. Additionally, publishing performance measures to the public allows for feedback on how to improve processes that may help the agency reach their goal(s).

Recommendation

We recommend that the Treasurer's Office publish their performance measures for public review.

Management Response

Partially agree. See full management response in Appendix D.

Action Plan. See full management response in Appendix D.

Appendix A: Additional Information

Appendix A: Additional Information	
Scope & Methodology	<p>We reviewed the Salt Lake County Treasurer’s performance indicators for 2018 to 2020. We identified four performance indicators that were reported through the County’s Intranet site, CountyStat. Our audit scope included:</p> <ul style="list-style-type: none"> • The accuracy, relevance, and reliability of key performance indicators reported. • The effectiveness of communicating performance results to key users and stakeholders. <p>We focused on the Treasurer’s Office processes and internal controls for establishing, tracking, and reporting outcome and indicator performance. Wherever possible, we also obtained the data and information needed to validate the indicators reported during the audit period.</p>
Exclusions	<p>Due to the nature of the performance audit, we did not review the Treasurer’s Office financial statements, assets, budgets, or fiscal practices and policies because these were not part of the outcomes and performance indicators.</p>
Follow-Up Audit Process	<p>An initial follow-up review to determine the implementation status of open recommendations will be conducted six months after the final audit report date. A final follow-up review will be conducted 12 months after the final audit report date. Results of the final follow-up audit will be reported to management and other stakeholders. Additional follow-up audits may be scheduled based on the severity of the risks, or the lack of corrective action to address significant issues noted during the initial audit.</p>

Appendix B: Finding Risk Classifications

Appendix B: Finding Risk Classifications	
Classification	Description
1 – Minor Risk Finding	<p>Minor Risk Findings may not have an effect on the accuracy, relevance or reliability of the outcomes and indicators reported. Minor risk findings are not included in the report or detailed appendix, but are verbally communicated to the auditee.</p> <p>Recommendations may or may not be given to address the issues identified. If recommendations are given, management should try to implement the recommendations within one year of the final audit report date if possible. Follow-up audits may or may not focus on the status of implementation.</p>
2 – Moderate Risk Finding	<p>Moderate Risk Findings result from a control weakness or failure that may have an effect on the accuracy, relevance or reliability of the outcomes and indicators reported.</p> <p>Recommendations will be given to address the issues identified in the final audit report. Management should implement the recommendations within one year of the final audit report date if possible. Follow-up audits will focus on the status of implementation.</p>
3 – Significant Risk Finding	<p>Significant Risk Findings result from one or more control weaknesses or failures that may have an effect on the accuracy, relevance or reliability of the outcomes and indicators reported.</p> <p>Recommendations will include necessary corrective actions that address the significant risks identified in the final audit report. Management should implement the recommendations within six months of the final audit report date if possible. Follow-up audits will focus on the status of implementation.</p>
4 – Critical Risk Finding	<p>A critical risk finding would result from one or more control weaknesses or failures that would have an effect on the accuracy, relevance or reliability of the outcome indicators reported.</p> <p>Recommendations will include necessary corrective actions that address the critical risks identified in the final audit report. Management should implement the recommendations as soon as possible. Follow-up audits will focus on the status of implementation.</p>

Appendix C: Finding Details

Detailed reference of the findings per performance measure. Detailed reference materials should be referred to in the body of the report as needed.

Appendix C: Finding Details	
Finding 1 Risk Rating: 3 – Significant Risk Finding	Performance Indicators Did Not Include Clear Targets, Required Resources, and Ownership Not Documented All Performance Measures
Summary	Targets were selected based on verbal discussions among management. The timelines and resources required to achieve targets were not documented and any trade-offs due to those service efforts were not addressed. Finally, the individuals responsible for achieving targeted outcomes were not specified.
Criteria	Agency has established a clear target (desired level) and ownership responsibility for each performance indicator and actual performance results. Targets for each performance indicator should have the following characteristics: <ul style="list-style-type: none"> • Realistic: Clearly articulate timelines and the resources needed to achieve the desired level. (Service Efforts) • Clear Ownership: Identify a position title that is responsible for actual performance results. • Clear Trade-Offs: There should be documentation of the relationship between performance indicator targets under each objective. Focusing service efforts (time and resources) on one target may mean doing worse against another.
Detailed Condition Statements	
EBill	There was no clear procedure for determining the EBill target each year. The target for EBills sent was not realistic and decreased from 60,000 in 2018 to 48,000 in 2020. The actual number of EBills sent remained constant with 37,032 in 2018 and 37,200 in 2020. Actual performance was 22 - 23 percent lower than the target for each year reviewed. In addition, there was no documentation of the resources or specific actions needed to achieve the target. CountyStat, states it is, "...one of the processes for which temporary employees are utilized during the year." However, the estimated number of hours and overall cost were not included. Finally, the position or title of the person responsible for actual EBill performance results was not documented.
Tax Relief Applications	There was no clear procedure for determining the number of tax relief applications targeted each year. The target number decreased over time, declining from 14,500 to 14,000 from 2018 to 2020. The number of tax relief applications approved remained steady at 13,894 to 13,555 from 2018 to 2020. Additionally, the Treasurer’s Office inaccurately stated, “Currently we are approving ~14,300 tax relief applications...” under "How are We Doing?" for each year reviewed.

	<p>Resources required and responsibility for achieving targeted results were not documented. For example, there was a reference to "public service announcements and getting the word out" per CountyStat. However, the specific resources, staff, and timelines necessary to reach the target were not established.</p> <p>Details might include a timeline for public service announcements, temporary or full-time employees needed, and method of advertising (e.g., newspapers, radio ads, County Website, resource centers, etc.).</p> <p>Finally, in documentation prepared by the Treasurer’s Office for the audit, they indicated that the number of tax relief applications approved had an impact on the collection rate. However, we found that there was no reference to that on CountyStat.</p>
Tax Collection Rate	There was no documentation regarding timelines and the resources needed to achieve the desired level, the individuals responsible for performance results and any trade-offs that may be required.
Non-PTIF	While no longer part of the Treasurer’s Office performance measurements, we found that the non-PTIF performance indicator was not clearly and consistently defined. The 2018 CountyStat and Budget packet reports stated that, " <i>We are currently averaging \$200,000 in excess over the PTIF.</i> " However, it was not disclosed how the average was calculated or that the \$200,000 reported included prior year performance results. In addition, there was no discussion of timelines or resources required and individuals responsible for achieving results.
Causes	A lack of internal and Countywide policy identifying procedures establishing realistic targets, ownership of the performance results to accomplish goals and inclusion of identifying the trade-offs of the performance measures.
Risk/Effects	Failure to establish realistic targets, identify ownership of the performance results and identify trade-offs increases the risk that the agency may not accomplish their goals or objectives due to a lack of relevance and responsibility. Subsequently, failure to identify trade-offs may increase the risk that management does not have a complete understanding of their performance measures effect on their organization.
Finding 2 Risk Rating: 3 – Significant Risk Finding	Lack of Written Procedures EBill, Non-PTIF
Summary	Written policies and procedures regarding performance measures data collection, calculation and reporting were not documented for the EBill program and for aspects of the Tax Collection Rate and Non-PTIF performance measures.
Criteria	Agency has detailed written procedures for collecting, calculating, and reporting each performance indicator.
Detailed Condition Statements	
EBill	Final EBill numbers were collected, calculated, and reported to the Treasurer’s Office by the Information Technology Division. There were no written procedures regarding this process, which resulted in reporting inconsistencies.

	<p>For example, we reviewed 199 parcels and found 79 parcels from the audit period where ownership changed to a family trust or business, or the trust name changed. These parcels were sometimes listed as "Active" (signed up for EBill) and other times as "In-Active" (receiving a physical tax notice). These types of changes may not change who receives the tax notice, in which case the parcel should remain "Active." Since there were no written procedures documenting how to categorize these situations, they were handled inconsistently. The accuracy of the number reported may be impacted.</p>
<p>Non-PTIF</p>	<p>Per CountyStat, the 2018 investment return target was to, "Increase the total dollar benefit received from investing in accounts other than the PTIF from 200,000 dollars as of the end of December 2016 to 300,000 dollars by end of December 2018." In 2018 CountyStat inaccurately stated that non-PTIF were "averaging \$200,000 over PTIF". We found that returns from non-PTIF funds were \$129,639 less than PTIF funds. Written policies and procedures would help clarify how returns were to be calculated.</p> <p>Investment returns reported in the General Ledger were pulled from the Moreton and Zions statements by the Sr. Accountant. We found differences between the returns recorded in General Ledger and the Moreton and Zions statements. While the dollar value of the variance ranged from \$94,000 less to \$137,000 more, the overall percent difference was not material, ranging from -.2 to .3 percent of the total amount. There were no written procedures to verify the accuracy of the returns reported on the Moreton and Zions statements, nor to reconcile the statement balances to the balance sheet. The risk exists that larger variances may occur in the future and remain undetected.</p>
<p>Causes</p>	<p>A lack of written procedures for collecting, calculating, and reporting performance measures at an internal and Countywide level resulted in poor documentation to corroborate the values published and a lack of clear reporting standards for an independent reader to understand the results.</p>
<p>Effect/Risk</p>	<p>A lack of written procedures increases the risk of unreliable or irrelevant results published with the performance measures and unclear communication to users. Results may be misunderstood or be artificially inflated when published that result in misrepresented performance measures.</p>
<p>Finding 3 Risk Rating: 3 – Significant Risk Rating</p>	<p>Supporting Documentation Not on File EBill, Non-PTIF</p>
<p>Summary</p>	<p>There was a lack of supporting documentation for the number of emails sent an EBill. There were minor issues for the remaining performance measures.</p>
<p>Criteria</p>	<p>Agency maintains sufficient support documentation and records for each performance indicator, including both summary level documentation and detailed (source) data records.</p>

Detailed Condition Statements

EBill

We found that the EBill program did not have sufficient documentation on file to support transparent, consistent, and accurate reporting. The Treasurer’s Office receives the total number of parcels and emails sent Ebills from the Information Technology (IT) Division but does not receive a detailed list of email addresses and parcels that correlate to the numbers reported.

IT provided Audit Services a report of the emails and parcels sent an EBill during the audit period. They also provided a report of emails that subscribed and unsubscribed. These reports indicated a different number of emails sent for each year, ranging from 7,405 more to 2,371 less, which was 20% to 6% of what was published.

We selected a sample of 90 accounts that unsubscribed from the program, 30 from each year reviewed. We found patrons who unsubscribed prior to the EBill send date, or ownership changed, but the patron still received an EBill. We also found patrons that were still subscribed on the EBill send date, but the patron did not receive one. See table 1 below.

Table 1: EBill Errors. Unsubscribed accounts received an EBill, and some current subscribers did not.

Year	Account unsubscribed OR the ownership changed, but EBill still sent	Still subscribed but did NOT receive an EBill	No Exception Noted	Total Sampled
2018	23	0	7	30
2019	9	2	19	30
2020	5	4	21	30

The Collections Specialist updated parcel information in the EBill Admin Portal on a weekly basis using a Recorder’s Office report that indicated parcels placed into a trust or business, owner name changes, or new ownership. We reviewed a sample of 30 accounts for each year to determine whether current owners were correctly labeled "Active" and non-current owners were correctly labeled "In-Active". Because individual emails can be linked to multiple parcels, the sample included 35, 112, and 52 parcels from 2018, 2019, and 2020. We found the inconsistencies seen in Table 2, below.

Table 2: Status Errors. Incorrect parcel ownership status and an invalid parcel number in the EBill Admin Portal.

Year	Current Parcel Owners identified as "In-Active"	Non-current parcel owners identified as "Active"	Invalid Parcel* Number recorded
2018	1	4	1
2019	5	7	0
2020	0	1	0

*Invalid parcel refers to a parcel not found in either Assessor’s or Treasurer’s online Search Records. IT unable to determine how invalid parcel was added to system.

<p>Non-PTIF</p>	<p>Management did not implement a system to reconcile the interest rates to the investment returns. The non-PTIF funds’ balances in the County’s Balance sheet did not match the statement balances from Moreton and Zions. As noted above, the dollar value of the variance ranged from \$94,000 less to \$137,000 more, the overall percent difference was not material, ranging from -.2 to .3 percent of the total amount.</p> <p>A variance of \$854 was noted on OPEB Statement Account for 2020 and was corrected upon inquiry by Audit Services. There other differences noted for the years 2018 and 2019 have not been addressed.</p>
<p>Causes</p>	<p>The EBill program was a relatively new program used by management. Information Technology was responsible for tracking and reporting the program statistics to management. Management retained the emails with the statistics but not corroborating documentation that detailed the emails and parcels receiving EBills.</p> <p>Management could not provide an explanation as to why the interest rates were not reconciled. The Director of Accounting described the 2020 variance as a calculation error and that, <i>‘The other variances (2018) are due to the previous Director of Accounting making the JV’s. I was unable to locate his original spreadsheets and had to pull new ones from institutions. The ones I pulled would have been “locked down” and reflective of any accrued interest, his may have been pulled earlier at that time of recording’</i>. The 2018 variances were not corrected as management could not reconstruct or provide a clear reason why there were variances.</p>
<p>Effects/Risk</p>	<p>Failure to retain supporting documentation at a detailed and summary level results in an increased risk of unreliable and irrelevant reporting of performance measures. Retention of supporting documentation that corroborates the reporting outcomes of the performance measure increases the reliability of the values and ensures relevant information was used for the measure.</p>
<p>Finding 4 Performance Indicators Were Not Clearly Defined Risk Rating: 3 – Significant Risk Finding All Performance Measures</p>	
<p>Summary</p>	<p>We found the performance measures were not sufficiently defined to include what was measured, how it was measured, and why it was important to measure.</p>
<p>Criteria</p>	<p>Agency has clearly defined each performance measure by determining what is measured, how it is measured, and why it is important to measure.</p> <ul style="list-style-type: none"> • Three general categories of performance measures (GASB): <ul style="list-style-type: none"> ○ Measures of service efforts (inputs – time and resources) ○ Measures of service accomplishments (outputs and outcomes) ○ Measures that relate service efforts to service accomplishments (efficiency – cost/outputs or cost/outcomes) <p style="text-align: center;">Inputs → Process → Outputs → Outcomes</p>

Detailed Condition Statements

EBill	<p>The EBill performance measure target for 2018 to 2020 per CountyStat was to "increase the number of individuals who signed up to receive their tax notices by email." However, IT explained that individuals may have signed up with an email, but never "opted-in" to the program. The emails of individuals that never "opted-in" should be excluded.</p> <p>In 2018, management calculated results by "count(ing) the number of emails in the Ebilling database" per CountyStat. In contrast, in 2019 and 2020, management indicated results were calculated by "count(ing) the number of parcels that receive an EBill only." However, we found that management was reporting the number of emails sent, not the parcels for 2019 and 2020. An email address can have multiple parcels associated with it.</p> <p>Additionally, a primary goal of the EBill program was to reduce the overhead costs of sending paper tax notices since "printing and mailing tax notices is much more expensive than emailing tax notices". However, the Treasurer's Office still sent paper notices if the email notice was not opened. Due to this, a more accurate and relevant measurement would be to report the number of emails opened. The number of emails opened was 24,098, 29,320 and 24,251 from 2018 to 2020, respectively. Another option would be to measure the cost saving of not sending paper notices for those parcels.</p>
Tax Relief	<p>In 2020, management indicated that there were 13,894 approved tax relief applications as of February 2019. The applications were those approved in 2018. In addition, management reported 11,497 tax applicants to the State for the same period. This variance was due to the local circuit breaker applications not being included in the report submitted to the Utah State Tax Commission because it is not funded by the State General Fund. Management did not clearly document what tax relief programs reflected their tax relief numbers on CountyStat, instead referring to "tax relief."</p>
Tax Collection Rate	<p>We found that CountyStat Outcomes and Indicators graphical representation on CountyStat for 2018 and 2020 did not correctly reflect how the taxes were collected by the County, instead there is a horizontal line in the percentage of tax dollars collected.</p>
Non-PTIF	<p>We found that the non-PTIF performance indicator was not clearly and consistently defined. The 2018 CountyStat and Budget packet reports stated that the performance indicator "...[was] currently averaging \$200,000 in excess over the PTIF" which implied it was an average of 2018's balance. However, testing found that the \$200,000 over PTIF was an average that included prior years' balances.</p>
Causes	<p>A lack of internal and Countywide policy establishing</p> <ol style="list-style-type: none"> 1. What constitutes a clearly defined performance measure 2. Required disclosure of any changes in the performance measures or underlying calculations 3. Requirements regarding an established review period for what was published on CountyStat

Effects/ Risk	Performance indicators that are not clearly defined, or not sufficiently defined, could affect the accuracy, relevance, and reliability of performance indicator data. Inaccurate, inconsistent, or irrelevant performance data may not reflect actual performance results, diminishes transparency and accountability, and could negatively impact management decisions.
Finding 5 Risk Rating: 2 – Moderate Risk Finding	Lack of a Written Strategic Plan EBill, Tax Relief, Tax Collection Rate
Summary	There was no written strategic plan with which the Treasurer’s Office performance measure could be linked.
Criteria	Agency has a written strategic plan or similar document that ties each performance indicator to a specific goal (outcome), objective, strategy, or activity.
Detailed Condition Statements	
EBill	There was no written strategic plan linked with the EBill performance measure. The Treasurer’s Office indicated that the EBill program was implemented to reduce the overhead costs associated with postage, materials, and staff time. However, there was also no projected and actual estimated cost savings to measure the outcome tied to service efforts and resources expended.
Tax Relief	There was no written strategic plan linked to the Tax Relief performance measure, such as “providing constituents with the best possible service” or “increasing taxpayer’s understanding of property tax legislation and programs”. There was also no projected and actual estimated cost savings to taxpayers to measure the outcome that could be tied to the service efforts and resources expended.
Tax Collection Rate	There was no written strategic plan linked with the Tax Collection Rate performance measure. There were also no projected and actual estimated revenue increases or savings to individual taxpayers with which to measure the outcome that could be tied to the service efforts and resources expended.
Causes	A lack of internal and Countywide policy that provided guidance on who was responsible for, involved in and the extent of their involvement for achieving results and their connection to goals and objectives of the agency was not established. Management did not develop a written strategic plan connecting the Treasurer’s Office mission or goals to outcomes without such guidance.
Effect/Risk	The agency cannot clearly communicate to users their major goals and objectives nor place a level of accountability on their decision making to achieve their agency’s goals and objectives as they connect to their services or duties without a written strategic plan.
Finding 6 Risk Rating: 2 – Moderate Risk Finding.	No documented review and approval of Performance Measures All Performance Measures
Summary	The Fiscal Manager and Chief Deputy Treasurer brainstormed and discussed performance measures. The Fiscal Manager then selected and reported the

	performance measures in the proposed budget packet, which was drafted in August each year. The proposed budget packet was reviewed by the Fiscal Manager, Chief Deputy-Treasurer and Treasurer. Once reviewed, the Treasurer provided verbal approval of the performance measures. However, there was no corroborating documentation.
Criteria	Agency has established a data <u>review and approval</u> process for each performance indicator.
Causes	Since there were no published Countywide policies on performance measures, management initially understood that the performance measures were not going to be audited or reviewed and that it was not pertinent to their controls to have a documented review and approval process of the performance measures when inputting into the budget packet.
Effects/Risks	There is an increased risk of performance measures not being realistic, relevant, or reliably reported in the proposed budget packet without management’s formal review and approval of them. It also increases the risk that management may not be aware of the performance measure(s) and how to integrate them into their decision-making processes.
Finding 7 Risk Rating: 2 – Moderate Risk Finding.	Performance Indicators Not Publicly Available All Performance Measures
Summary	We found that the performance measures were not published for the public to review. They were published in the annual budget packet and on CountyStat, which allowed for only internal review and communication of the performance measures.
Criteria	Best Practice in Performance Measurement in Government per the National State Auditors Association, Mission Statements: Part 1: Developing Performance Measures: <i>4. Enable the public to understand why public dollars are being spent on these efforts</i>
Causes	Performance measures have not been published to the public across the County. Efforts had been made in prior years but are not currently implemented.
Effects/Risks	When performance measures are not published for review the public and other stakeholders the accountability of the agency for achieving performance measure targets is diminished. Additionally, publishing performance measures to the public allows for feedback on how to improve processes that may help the agency reach their goal(s).

Appendix D: Agency Response

Agency Response
Treasurer’s Office Performance Indicators

Finding 1- Performance Indicators Did Not Include Clear Targets, Required Resources, and Ownership Not Documented

Recommendation(s)	Agree/Disagree	Action Plan	Target Date
<p>We recommend establishing a clear target for each performance measure that:</p> <ol style="list-style-type: none"> 1. Clearly addresses the resources and timelines to achieve a realistic target for each performance measure. 2. Includes the position or title responsible for the actual performance results. 3. Document the trade-offs of the performance measure target(s), if applicable. 	<p>Agree</p>	<p>The Treasurer’s office will be more diligent when selecting performance targets for 2023 as part of the 2023 budget process. This will include documentation supporting the targets and the positions in our office responsible for meeting those targets</p>	<p>September 2022</p>

Finding 2 – Lack of Written Procedures

Recommendation(s)	Agree/Disagree	Action Plan	Target Date
We recommend that written procedures for collecting, calculating, and reporting performance measure be drafted for the EBill program.	Disagree	None – The time and effort requested by this audit in the E-Bill program would be significant and would either require hiring another FTE or take away from areas deemed more important.	None- E-Bill targets will not be included in future years performance goals.

Finding 3- Supporting Documentation Not on File

Recommendation(s)	Agree/Disagree	Action Plan	Target Date
We recommend that the Treasurer's Office request that IT submit a report of the emails and parcels that received an EBill when providing management, the final performance measure numbers. If there are adjustments or process corrections, the report should document these items.	Disagree	None – The time and effort requested by this audit in the E-Bill program would be significant and would either require hiring another FTE or take away from areas deemed more important.	None- E-Bill targets will not be included in future years performance goals.
We recommend that the Treasurer’s Office retain all reports as supporting documentation.	Disagree	None – The time and effort requested by this audit in the E-Bill program would be significant and would either require hiring another FTE or take away from areas deemed more important.	None- E-Bill targets will not be included in future years performance goals.
We recommend that management implement a plan to designate an employee to review all or a sample of the “Active” and “In-Active” Status of emails and parcels that are subscribed to the EBill	Disagree	None – The time and effort requested by this audit in the E-Bill program would be significant and would either require hiring another FTE or take away from areas	None- E-Bill targets will not be included in future years performance goals.

<p>program prior to the notices being sent out to ensure that those receiving notices are current parcel owners and current subscribers.</p>		<p>deemed more important</p>	
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Finding 4 – Performance Indicators Were Not Clearly Defined

Recommendation(s)	Agree/Disagree	Action Plan	Target Date
<p>We recommend that management reassess annually how accurate and relevant the performance measure is based on the expected program processes.</p>	<p>Agree</p>	<p>The Treasurer’s office will be more diligent when selecting performance targets for 2023 as part of the 2023 budget process. This will include documentation supporting the targets and the positions in our office responsible for meeting those targets</p>	<p>September 2022</p>
<p>We recommend publishing the dollar value saved by sending emails rather than paper notices (cost of postage, salaries saved not searching addresses etc.)</p>	<p>Disagree</p>	<p>None – The time and effort requested by this audit in the E-Bill program would be significant and would either require hiring another FTE or take away from areas deemed more important.</p>	<p>None- E-Bill targets will not be included in future years performance goals.</p>

Finding 5- Lack of a Written Strategic Plan

Recommendation(s)	Agree/Disagree	Action Plan	Target Date
<p>We recommend management draft a strategic plan (or similar document) so that the performance measures can be traced back to a specific goal, objective, strategy, or activity that is pertinent to the agency’s overall mission, essential functions, or service efforts.</p>	<p>Agree</p>	<p>The Treasurer’s office will be more diligent when selecting performance targets for 2023 as part of the 2023 budget process. This will include documentation supporting the targets and the positions in</p>	<p>September 2022</p>

		our office responsible for meeting those targets	
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Finding 6 – No documented review and approval of Performance Measures

Recommendation(s)	Agree/Disagree	Action Plan	Target Date
We recommend each performance measure, and supporting documentation, be reviewed and approved by the Treasurer or designated employee. Documented approval may occur through an electronic signature, written initials/signature, email approval which is then printed and saved or electronically archived.	Agree	The Treasurer’s office will be more diligent when selecting performance targets for 2023 as part of the 2023 budget process. This will include documentation supporting the targets and the positions in our office responsible for meeting those targets	September 2022

Finding 7 –Performance Indicators Not Publicly Available

Recommendation(s)	Agree/Disagree	Action Plan	Target Date
We recommend that the Treasurer's Office publish their performance measures for public review.	Agree and Disagree _ There are certain targets that we may want to keep internal.	Consult with County Stat team regarding this potential change to publicizing performance measures and where best to show and update those measures.	September 2022