

Preliminary  
**FOLLOW-UP  
REPORT**

# An Audit of the Countywide Policies

JULY 2024



Chris Harding, CPA, CFE, CIA  
County Auditor

Office of the Auditor  
Salt Lake County

## Audit Team

Audra Bylund, Audit Manager

Matthew Cullinen, Internal Auditor

## Audit Management

Chris Harding, CPA, CFE, CIA, County Auditor

Richard Jaussi, MBA, Chief Deputy Auditor

Roswell Rogers, Senior Advisor

Shawna Ahlborn, Audit Division Director

## Audit Committee

Marty Van Wagoner, CPA, MBA



Office of the Auditor  
Salt Lake County  
2001 S State Street, Ste N3-300  
Salt Lake City, UT 84190-1100  
Phone: (385) 468-7200

[www.slco.org/auditor](http://www.slco.org/auditor)

# Salt Lake County Auditor



Chris Harding, CPA, CFE, CIA  
County Auditor

2001 S State Street, Ste N3-300, Salt Lake City, UT 84190  
Phone: (385) 468-7200 [www.slco.org/auditor](http://www.slco.org/auditor)

## AUDITOR'S LETTER

July 2024

In line with the generally accepted government auditing standards and the established policies of the Auditor's Office, as authorized by Utah Code Title 17, Chapter 19a, "County Auditor," Part 2, "Powers and Duties", we maintain our responsibility to monitor and ensure that audit recommendations are addressed by county agencies through appropriate corrective action. This is also instrumental in forming our future audits.

This communication serves as the follow-up report for An Audit of Countywide Policies, subsequent to the original audit report issued in August 2023. That report identified three findings with six recommendations.

The details of our follow-up indicate that the County Council has fully implemented one of the six recommendations. The remaining five recommendations are in the process of being addressed. This demonstrates the County Council's commitment to resolving the issues identified in our initial audit.

While there is noteworthy progress, the completion of all recommendations is imperative. We have scheduled an additional follow-up for December 2024 to ascertain that the implementation of recommendations is completed and that the improvements are sustained.

We performed this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We extend our appreciation to the County Council and all county stakeholders for their cooperation during this process. The enclosed follow-up audit report summarizes the current status of the recommendations. Should you have any questions or require further discussion, please do not hesitate to contact me at 385-468-7200.

A handwritten signature in black ink that reads "Chris Harding".

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

# Action Since Audit Report

An Audit of Countywide Policies

3 findings with 6 recommendations reported in August 2023.

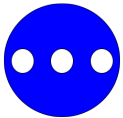
## Preliminary Follow-up

The County Council has fully implemented 1 of the 6 recommendations and 5 are in progress.



**FULLY  
IMPLEMENTED**

**1**



**IMPLEMENTATION IN  
PROGRESS**

**5**



**NOT  
IMPLEMENTED**

**0**

## Remaining Risks

The Salt Lake County Auditor's Office will conduct an additional follow-up around December 2024.

# FINDING 1. OBSOLETE RESPONSIBILITIES STATED IN COUNTY POLICIES



**Recommendation 1.1** - We recommend that the relevant agencies, including the County Council, review and revise policies that reference the County Auditor and subdivisions of the office that are now under Mayor's Finance in the identified Sections. The revised policies should be submitted for approval by the County Council.

Agency Action - Implementation in Progress. Council initiated repealing obsolete countywide policies (CWP). Outdated duties of the Auditor's Office remain in 11 out of 12 of the obsolete policies, secondary follow-up required.



**Recommendation 1.2** - We recommend a systematic review of all existing county policies to be completed within the next two years, along with the development of mechanisms for systematic, regular review of policies thereafter.

Agency Action - Implementation in Progress. Secondary follow-up needed regarding continued review of existing countywide policies, as well as amended or new policies adopted thereafter.



**Recommendation 1.3** - We recommend that the County Council revoke Policy 1030, Electronic Communications Coordination Board if it is determined to be no longer applicable.

Agency Action - Implementation in Progress. No public record of County Council addressing Countywide Policy 1030. Council is in the process of reviewing countywide policies, wherein the Council will review and consider repealing Countywide Policy 1030.

# FINDING 2. NO EVIDENCE OF PERIODIC REVIEWS OF POLICIES



**Recommendation 2.1** - We recommend that the County Council either:

1. Update Policy 2 to include reference as to who is responsible for reviewing all County policies for accuracy and relevancy, as well as a frequency of reviews, or
2. Update each County policy to include its own review frequency, as necessary, and identify who is responsible for ensuring it's reviewed and updated, when necessary.

Agency Action - Implemented the first recommendation option to update Countywide Policy 2 to include reference as to who is responsible for reviewing all County policies for accuracy and relevancy, as well as a frequency of review of Policy 2.

**Recommendation 2.2** - We recommend that the last review and update be published to the



County website to ensure that County employees are reviewing the most recent version of the policy.

Agency Action - Implementation in Progress. The amended version of Countywide Policy 2 was posted to the County website. Per Countywide Policy 2, it is the Mayor's office, in coordination with the Clerk's office, that is responsible for posting the current policies on the County website. A full review of Countywide policies will be performed in the secondary follow up to determine whether the County's countywide policy website is updated with dates of each policy's latest revision date.

## FINDING 3. SIXTY-SEVEN PERCENT OF PUBLISHED POLICIES ON THE COUNTY WEBSITE LACK THE REQUIRED THREE APPROVAL SIGNATURES

**Recommendation 3.1** - We recommend that the County Council implement a signature approval and review process prior to the Mayor's Office uploading policies to the County website. Policies should be reviewed and verified that all necessary signatures are present prior to publishing to the County website.



Agency Action – Implementation in Progress. Countywide Policy 2 was updated to address a signature approval and review process. We reviewed the 64 policies originally missing the necessary signatures and 12 policies remained posted on the website without signatures. Secondary follow up to determine if remaining policies are updated with the necessary signatures.