

AUDIT REPORT

A Performance Audit of Salt Lake County Metro and Oxbow Jail Facilities

OCTOBER 2025



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AUDITOR'S LETTER

October 28, 2025

I am pleased to present the performance audit of the Salt Lake County Metro and Oxbow Jail Facilities, covering the period of January 1, 2022, through December 31, 2023. The objective of this audit was to provide reasonable assurance regarding the efficiency and effectiveness of maintenance operations and procedures at the jail facilities. We evaluated preventive maintenance practices, repairs, planning, and infrastructure to determine whether operations adequately supported inmate and staff safety.

Our audit identified high-risk deficiencies in three key areas:

- Capital project planning and funding: Requests were not linked to long-term plans or facility condition assessments and often lacked documented cost estimates. In addition, limited funding delayed important projects, increasing risks to facility function and safety.
- Parts inventory and tracking: No parts inventory or tracking system existed, preventing us from verifying the location or use of costly parts.
- Work order management: The jail facilities maintenance team and County Facilities Management used separate work order systems that did not share information, resulting in no comprehensive record of maintenance performed. Jail work orders also lacked staff time and materials tracking.

These findings highlight the need for comprehensive long-term planning and funding strategies, as well as integrated systems to ensure the safety and functionality of jail facilities. Implementing formal long-term maintenance planning, establishing inventory controls, and adopting a unified or integrated work order system will be critical to addressing current deficiencies and supporting sustainable facility operations. We strongly recommend that Sheriff's Office management promptly review and implement the detailed recommendations in the attached audit report. Addressing these issues is essential to safeguarding the County's operational and financial integrity.

This audit was authorized under Utah Code Title 17, Chapter 19a, "County Auditor", Part 2, "Powers and Duties." We conducted this performance audit in accordance with generally accepted government auditing standards. 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.

We appreciate the cooperation of all involved personnel during this audit. For further details, please refer to the enclosed detailed audit report. Should you require any further information or clarification, please do not hesitate to contact me at 385-468-7200.

A handwritten signature in black ink, appearing to read "Chris Harding".

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

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**A Performance Audit
of Salt Lake County
Metro and Oxbow Jail
Facilities**

October 2025

Objectives

The objectives of the audit were to evaluate the efficiency and effectiveness of maintenance operations, practices, and procedures at the Salt Lake County Metro and Oxbow Jails. This included an assessment of preventive maintenance practices, repairs, planning, and infrastructure to ensure operations support the safety and security of inmates and staff. Areas of audit focus included capital expenditures and planning, maintenance operations, and contract compliance and purchasing.

The scope of the audit was from January 1, 2022, to December 31, 2023.

REPORT HIGHLIGHTS

Opportunities to Improve Capital Project Planning and Management

Jail Management did not connect funding requests to long-term facility plans or condition assessments. Their planning was reactive and in response to immediate problems rather than following strategic, forward-looking plans. In addition, Jail Management did not always keep records showing how they estimated project costs. Limited funding and capital reserves delayed critical infrastructure projects, potentially creating safety risks, increasing long-term costs, and jeopardizing the County's ability to maintain safe, working jail facilities. The County needs better planning processes, documentation, and funding strategies to fix current problems and support long-term facility care.

Opportunity to Improve Parts Inventory Tracking and Other Safeguards

Jail Management did not maintain a complete list of parts they have on hand. Additionally, storage areas lacked consistent labels and security measures. The jail facilities team members have no written guidelines for which parts to store in various locations. We also found that high-value parts could not always be located. The jail needs better inventory procedures, stronger physical security over parts, and tracking tools, like barcode systems, to ensure proper use of resources, increase efficiency, and reduce risk of theft.

Opportunities to Improve Work Order Documentation, Reporting, and Monitoring

The Sheriff's Office work order system lacked key maintenance information like hours worked and parts used. Additionally, it did not contain sufficient information to provide maintenance history for specific equipment. These gaps limit management's ability to oversee operations and measure efficiency. Some work orders stayed open for months without explanation, and the Sheriff's Office and County Facilities Management systems were not connected to each other. Better documentation, system integration, and monitoring would improve coordination and help ensure maintenance resources work efficiently.



Finding Risk Classifications

Classification	Description	Action
High Risk	High Risk Findings indicate significant weaknesses in controls and compliance: - Essential controls are either missing OR are in place but fail to adequately address critical risks. - Procedures are either not followed consistently OR are completely missing. - Documentation and communication of controls, policies, and procedures are either lacking OR entirely absent. - Controls may not be in operation OR may not have been implemented. - Material non-compliance (or a critical instance of non-compliance) with legislative requirements (both state law and county ordinances), countywide policies, organization policies, and best practices is common, resulting in inadequate risk management.	Urgent Corrective Actions are Necessary
Medium Risk	Medium Risk Findings indicate weaknesses in control design and/or implementation, and occasional non-compliance: - Controls are partially in place but may not fully address all aspects of key risks. - Documentation and/or communication of controls, policies, and procedures may be incomplete, unclear, inconsistent, or outdated. - Controls might not be operating consistently and/or effectively or may not have been fully implemented. - Occasional non-compliance with legislative requirements (both state law and county ordinances), countywide policies, organization policies, and best practices has occurred. - Risks are not being effectively managed, which could result in failure to meet organization objectives or could lead to a less effective risk management framework.	Promptly Implement Recommendations
Low Risk	Low Risk Findings indicate that controls are generally effective, with minor areas for improvement: - Controls are effectively addressing key risks but may need minor improvements. - Documentation and/or communication of controls, policies, and procedures are generally adequate but might require minor updates. - Controls are generally operating effectively with minor inconsistencies. - Minor deviations from legislative requirements (both state law and county ordinances), countywide policies, organization policies, and/or best practices may exist. - Risks are generally well-managed, with minimal areas for improvement identified during testing.	Implement Minor Improvements and Proactive Enhancements

BACKGROUND

The Salt Lake County Auditor's Office Audit Services Division recently completed a performance audit of the Sheriff's Office Metro Jail and Oxbow Facility, focusing on facility maintenance and capital expenditure planning and oversight.

Construction of the Oxbow Jail was completed in 1991 and followed by the opening of the Metro Jail in 2000. These two facilities currently make up the core of Salt Lake County's correctional system.

In 2023, the County contracted for a comprehensive study of jail needs and the development of a master plan covering the Metro Jail, Oxbow Jail, and the Sheriff's Office Building. The assessment identified \$42.8 million in deferred maintenance across both jails, with \$27 million attributed to Metro and \$15.8 million to Oxbow.

In the 2024 General Election, voters considered a bond measure intended to fund corrections-related capital projects. The proposal included construction of a new Justice and Accountability Center, consolidation of the two existing jails, expansion of jail capacity and mental health units, and funding for deferred maintenance. The measure did not pass.

While the Jail Facility Support Division (jail facilities team) primarily supports the two jail facilities, they also maintain the Sheriff's Office Building and Gun Range. Since our audit focuses specifically on jail facility maintenance and capital spending, we use jail-specific terms throughout the report.

During our audit period, the jail facilities team included one Division Administrator, one Facility Support Corrections Lieutenant, three Facilities Assistant Supervisors, and 17 Maintenance Specialists.

OBJECTIVES AND SCOPE

We evaluated how efficiently and effectively the Salt Lake County Metro and Oxbow Jails handle maintenance operations and procedures. We assessed preventive maintenance practices, repairs, planning, and infrastructure to ensure operations support inmate and staff safety.

Our audit covered:

- Capital spending and planning
- Maintenance operations
- Contract compliance and purchasing

We reviewed activities from January 1, 2022, through December 31, 2023.

AUDIT CRITERIA

Salt Lake County Countywide Policy 1060: Financial Goals and Policies establishes the County's commitment to sound financial management and compliance with legal requirements. It includes provisions for operating and capital budgeting and maintaining internal controls.

Salt Lake County Countywide Policy 1102: Capital Project Planning, Proposal, and Administration outlines the required processes for planning, funding, and managing capital projects.

Salt Lake County Countywide Policy 7010: Procurement sets standards for procuring goods and services at a reasonable cost while encouraging fair and open competition.

Salt Lake County Jails Policy Manual Volume I: Sanitation and Maintenance, I04 Facility Maintenance defines general maintenance requirements for jail facilities, including preventive maintenance and use of work orders.

Government Accountability Office (GAO) September 2014 Publication, "Standards for Internal Control in the Federal Government" provides criteria for designing and operating an effective internal control system, organized by components and principles essential to accountability and performance.

Government Finance Officers Association (GFOA) March 2019 publication, "Strategies for Establishing Capital Asset Revenue and Replacement Reserve Policies," state that maintaining facilities in good condition requires capital reserve funds and long-term financial planning for repairs and replacements.

International Facilities Management Association (IFMA) April 2025 publication, "Facility asset condition assessments: A cornerstone of effective asset life cycle management" recommends that Facility Condition Assessments be conducted every one to five years.

METHODOLOGY

We used several methods to gather and analyze information:

1. **Collaborative Interviews:** We spoke with Jail Management and staff to learn about their maintenance procedures and controls. We also met with County Facilities Management representatives to understand how they handle capital projects, assess facility conditions, and work with the jail facilities team.
2. **Observation:** We visited jail facilities to watch operations and test controls. This included walking through different areas, observing processes, and checking how staff manage parts storage, inventory, and controlled assets.

3. **Document Review:** We collected and examined documents from Jail Management, County Facilities Management, and County systems. These included work orders, financial records, asset lists, emails, and other relevant materials.
4. **Data Analysis:** We studied records and data to determine whether maintenance controls work properly and achieve their goals.
5. **Sampling:** We used both random statistical and judgmental sampling methods to select items for testing. Statistical sampling was applied when sufficient documentation existed to identify the population, while judgmental sampling was used when the population could not be clearly defined or to focus on areas of higher risk. Random statistical samples are representative of the overall population, whereas judgmental samples are not. The items selected through these methods helped us evaluate how well maintenance operations work.

Limitations: Limited or missing documentation restricted our ability to verify some activities. We note these instances throughout this report. Despite this limitation, we used available evidence and multiple sources to support our conclusions.

CONCLUSIONS

This audit reviewed the efficiency and effectiveness of maintenance operations, capital project planning, and documentation controls at the Salt Lake County Metro and Oxbow Jails for the period of January 1, 2022, through December 31, 2023.

The audit identified High- and Medium-Risk findings in several areas, including long-term capital planning, parts inventory controls, work order documentation, maintenance performance monitoring, and controlled asset tracking. These issues affect accountability and increase risks, such as delayed plumbing and HVAC replacements, untracked or missing parts, and incomplete maintenance records.

Although the jail facilities team continues to manage operations within the constraints of aging infrastructure and available resources, improvements are needed in critical control processes. Strengthening coordination with County Facilities Management, enhancing documentation and reporting practices, and implementing systematic monitoring of maintenance workflows would place the Sheriff's Office in a stronger position to manage infrastructure needs, ensure transparency, and safeguard public resources.

FINDING 1 AND RECOMMENDATIONS

Opportunities to Improve Jail Capital Project Planning and Management

Risk Ranking: **High Risk Finding**

One-third of jail capital project requests lacked support and were not tied to long-term planning. With \$42.8 million in deferred maintenance and limited funding, these gaps increase risks of failures, safety concerns, and higher costs.

The Corrections Bureau of the Sheriff's Office operates two aging jail facilities: the Metro Jail (opened in 2000) and Oxbow Jail (constructed in 1991). A 2024 facility assessment report identified \$42.8 million in deferred maintenance, including plumbing, HVAC, and boiler replacements. Because past planning has been reactive and addressing problems only when they became urgent, important long-term projects were delayed, increasing risks and costs.

Best practices from the Government Finance Officers Association (GFOA) state that maintaining facilities in good condition requires capital reserve funds and long-term financial planning for repairs and replacements.¹ The International Facility Management Association (IFMA) recommends conducting facility asset condition assessments every one to five years, depending on asset criticality, usage levels, and environmental factors.²

Countywide Policy 1102: Capital Project Planning, Proposal, and Administration, states that County Facilities Management is responsible for the maintenance, operations, and repair of the County-Owned Buildings, including the County Jails. Individual agencies are responsible for determining areas of highest need and submitting capital project requests for consideration by the County's Capital Projects Prioritization Committee (Prioritization Committee). Once capital project requests are approved, County Facilities Management is responsible for managing Facility Capital Projects from start to finish.³

To help agencies estimate costs, County Facilities Management provides fillable PDF forms that organize cost estimates and account for potential increases such as inflation. These Probable Cost Estimate forms also include the estimated costs for County Facilities Management's project management services.

We assessed how effectively the jails plan, manage, and fund capital projects. Our review found opportunities for improvement in how Jail Management plans and requests funding for capital improvements and maintenance.

¹ Best Practices: Strategies for Establishing Capital Asset Revenue and Replacement Reserve Policies, Government Finance Officers Association, Friday March 8, 2019.

² Stanberry, D. (2025, April 21). Facility asset condition assessments: A cornerstone of effective asset life cycle management [Web article]. FMJ Magazine. Retrieved from International Facilities Management Association website at <https://fmj.ifma.org/facility-asset-condition-assessments>.

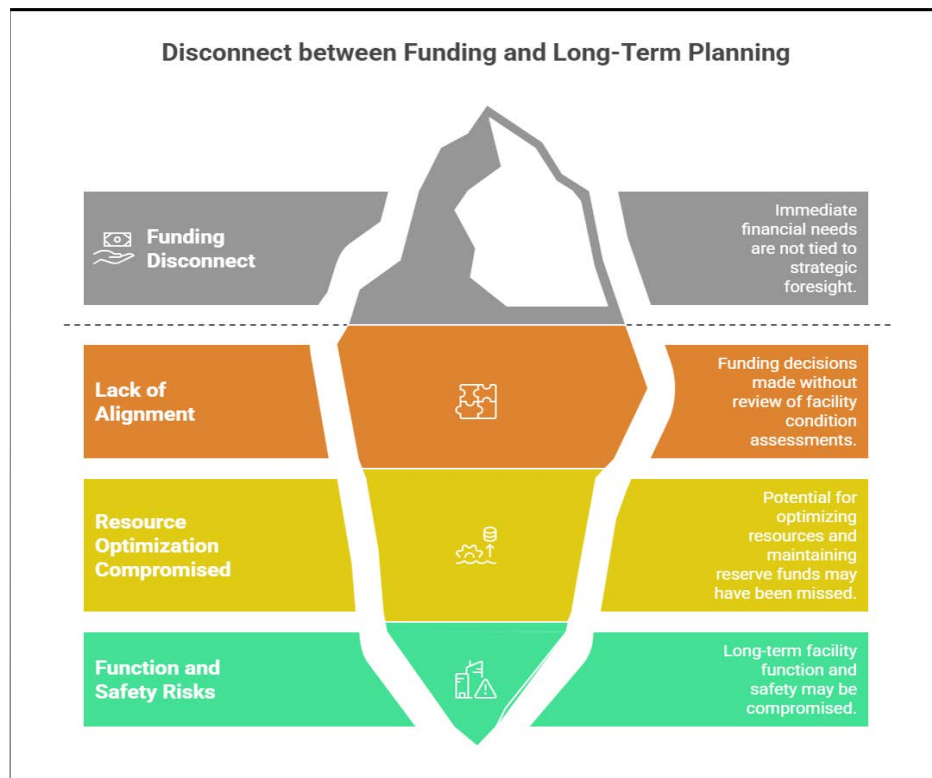
³ Salt Lake County Countywide Policy 1102: Capital Project Planning, Proposal, and Administration, Part 3, Facility Capital Projects - Planning, Approval, and Administration.

Capital Requests Do Not Align with Long-Term Planning or Facility Assessments

Jail Management did not maintain a long-term projected equipment replacement and maintenance needs plan, as best practices recommend. Instead, their planning was reactive, addressing immediate problems rather than following strategic, forward-looking plans.

County policy requires capital project planning to include reviews of recent facility condition assessments.⁴ A consulting firm performed a Countywide facility assessment in 2016, which included projected maintenance needs for the next ten years. Another consulting firm conducted a second facility assessment of jail facilities in 2024. However, with few exceptions, Jail Management did not tie capital project requests to the facility assessments. Additionally, staff did not review the facility assessments when preparing capital project requests.

Figure 1: Disconnects Between Funding and Long-Term Planning. *This figure illustrates how funding decisions made without strategic alignment or facility condition assessments reduce efficiency, limit resource optimization, and increase long-term facility and safety risks.*



Source: Figure developed by Internal Audit using NapkinAI, based on operational descriptions provided by Jail Management.

⁴ Salt Lake County Countywide Policy 1102: Capital Project Planning, Proposal, and Administration, Part 3, Facility Capital Projects - Planning, Approval, and Administration.

We reviewed a random statistical sample of 32 out of 56 new jail capital project requests from budget years 2022-2025 and compared them to the 2016 Facility Assessment. Jail Management provided documentation supporting 23 of the 32 requests, while the remaining nine requests lacked adequate support or contained inconsistencies.

For the 23 of 32 requests with support:

- 14 of 32 (44%) requests had support from the 2016 Countywide Facility Assessment.
- Three of 32 (10%) requests had support from the 2024 Facility Condition Assessment. However, consulting firm staff performed the 2024 assessment after Jail Management made the requests, so it did not support the requests when made.
- Six of 32 (19%) requests were not included in the Facility Condition Assessment because they involved new components or systems. Jail Management provided reasonable explanations for each request and documentation supporting estimated costs for five of six requests. The sixth request was supported by the Utah Communications Authority Land Mobile Radio System Strategic Plan,⁵ which required the Jails to transition to a digital radio system.

For the 9 of 32 requests with limited or no support:

- Three of 32 (9%) requests had no supporting documentation on file explaining why the spending was needed.
- Two of 32 (6%) requests had documentation supporting the need. However, the probable cost estimates did not match the requested amount, and documents were dated after the request was made. Staff did not keep backup documentation, such as completed PDF forms from County Facilities Management to support capital project cost estimates.
- Four of 32 (12%) requests were for components or systems included in the 2016 facility condition assessment but were identified as being in good condition and not due for replacement within ten years.

Without clear and timely justification, jail capital project decisions may rely on incomplete or outdated information. This increases the risk of inefficient use of public funds, reduces transparency and accountability, and leads to potential misallocation of resources.

The Division Director of Facilities Management explained that agencies use several methods to develop probable cost estimates. These may include obtaining vendor quotes, consulting with construction experts, seeking input from County Facilities Management, or referencing past construction costs for similar projects. However, County Facilities

⁵ See Utah Communications Authority. (2024, February 16). *Land Mobile Radio System Strategic Plan (Final Draft)* [PDF]. Utah Public Notice Website. <https://www.utah.gov/pmn/files/1114973.pdf>

Management did not require agencies to document which methods were used or to complete the Probable Cost Estimates form.

He also explained that facility condition assessments have been conducted infrequently, largely due to limited funding and a lack of stakeholder awareness about their importance. In 2016, County Facilities Management partnered with agencies to fund a Countywide assessment. The next assessment is expected to be funded through Council approval and will cover approximately 90% of agencies, with the long-term goal of completing assessments every five years. The Division also intends to integrate condition assessments into the capital project planning and ranking process.

Prioritization Meeting Documentation Needs Improvement

Each year, the Sheriff's Office and other Salt Lake County departments compile capital project requests for funding consideration by the Prioritization Committee. Staff submit these requests using the County's budget software. Jail Management and Sheriff's Office management meet internally to review and rank each Sheriff's Office capital project request before submission. We found that jail staff did not maintain meeting minutes or document approvals of internal rankings.

Insufficient Funding to Address Health, Safety, and Facility Function

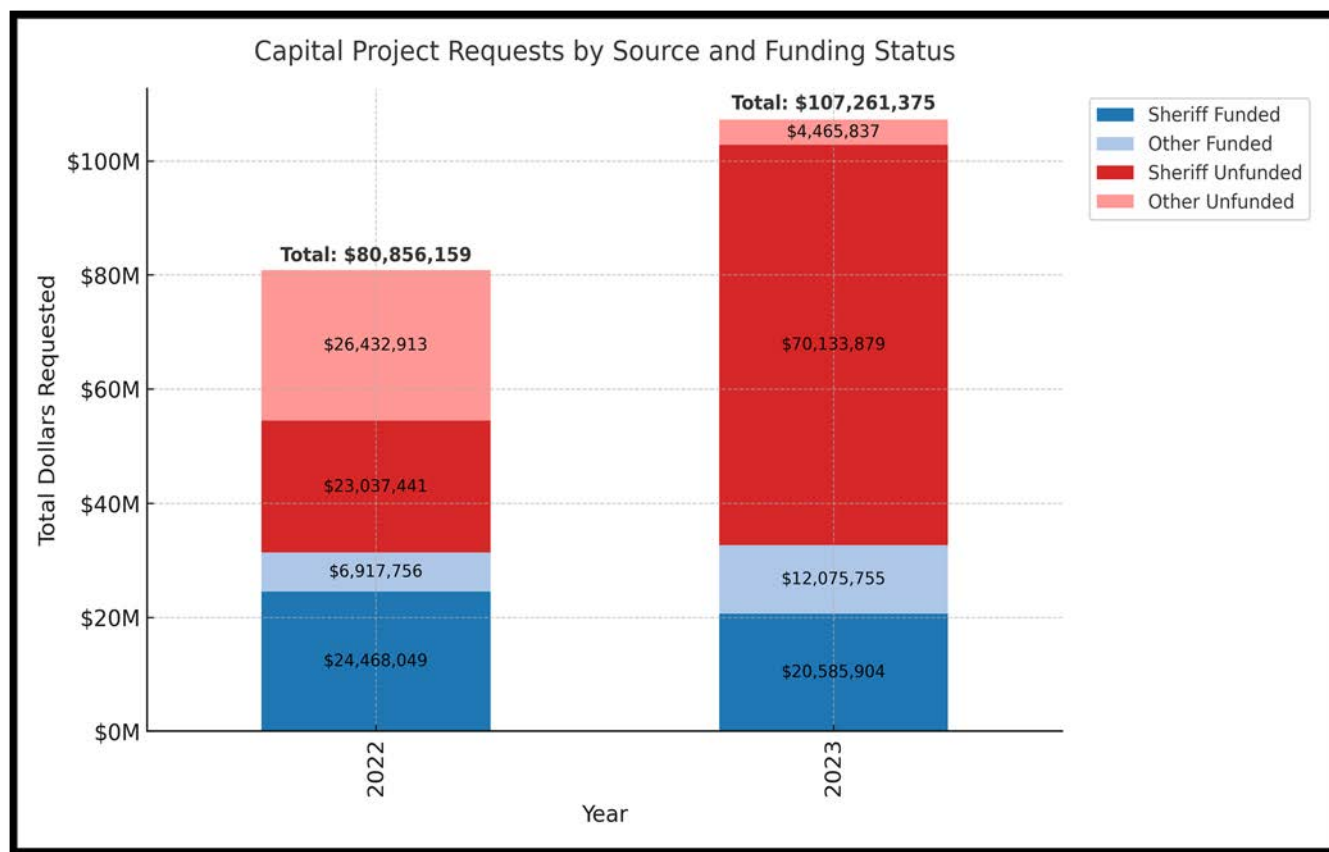
Once jail staff submit capital project requests, County Facilities Management reviews them and prepares rankings and recommendations for the Prioritization Committee. The Prioritization Committee then meets and reviews the ranked requests based on criteria in Countywide Policy 1102: Capital Project Planning, Proposal, and Administration and other factors such as funding.⁶ Top priority goes to projects that:

1. Are mandated by court order
2. Correct safety or health problems
3. Repair or replace components essential to facility functions
4. Protect prior investments

In 2022 and 2023, the Prioritization Committee reviewed 69 capital project requests from the Sheriff's Office totaling an estimated \$138 million. Several requests were resubmitted in both years after not receiving funding previously. Over the two-year period, the County approved 22 of the 69 requests (32%).

⁶ Salt Lake County Countywide Policy 1102: Capital Project Planning, Proposal, and Administration, Part 3, Facility Capital Projects - Planning, Approval, and Administration.

Figure 2: Capital Project Requests and Funding Outcomes, 2022–2023. *This figure shows Sheriff's Office and countywide capital project requests compared with funded projects. In 2023, \$70 million in Sheriff's Office requests were not approved due to lack of available funds.*



Source: *Prioritization Committee ranking spreadsheets provided by County Facilities Management and publicly available budget documents. Graph created by Internal Audit.⁷*

Of the 69 projects, the Prioritization Committee ranked 45 as addressing health and safety concerns or essential facility functions. The County did not fund 28 of these 45 projects (62%), citing limited capital project budget funds.

The 2024 external Facility Assessment identified significant infrastructure needs at the jails, including replacement of domestic and sanitary plumbing throughout the Metro and Oxbow Jails, boiler replacement at Oxbow, and air handler unit replacement at Oxbow.

For context, the County's Capital Improvements Fund budget was \$30 million in 2022 and \$52 million in 2023. The fund supported projects across multiple County agencies, including projects carried over from

⁷ The dollar amounts reflect estimates provided to the Prioritization Committee and not final budget amounts. Actual budget amounts for the Sheriff's Office requests totaled \$17.1 million in 2022 and \$18.2 million in 2023.

prior years. Overall, the County funded 45% of total project requests in 2022 and 38% in 2023.

Delays in addressing infrastructure needs increase safety risks and may result in plumbing or HVAC system failures. Deferrals can also contribute to higher long-term costs due to inflation, reliance on temporary repairs, and additional architectural, legal, and administrative expenses. Current processes limit the County's ability to effectively manage infrastructure risk and maintain a safe, functional jail environment.

1.1

RECOMMENDATION

Develop a Long-Term Maintenance Plan

We recommend that Jail Management work with County Facilities Management to develop and document a formal maintenance and funding needs plan and long-term maintenance strategy for jail facilities.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 34 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

1.2

RECOMMENDATION

Funding for Deferred Maintenance

We recommend that Jail Management and County leadership continue pursuing additional funding, such as a jail bond or other funding method, to address deferred maintenance that poses risks to health, safety, and jail facility function.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: IN PROCESS

SEE PAGE 35 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Jail Management enhance transparency and accountability in the capital project prioritization process by adopting and enforcing consistent meeting and approval documentation standards. These standards should require that Jail Management maintain meeting minutes of internal reviews of planned capital project requests, including documentation of approvals and rankings.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 35 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that for all project costs associated with ongoing maintenance Jail Management:

- Connect capital project requests to external facility condition assessments
- Obtain and keep adequate, timely documentation of projected costs
- Complete and retain the Probable Cost Estimate forms provided by County Facilities.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 35 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that for new projects not supported by a facility condition assessment, Jail Management document the operational or strategic need and provide timely cost estimates and supporting evidence before submitting the request.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 36 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Jail Management, in collaboration with County Facilities Management, obtain facility condition assessments for the Metro and Oxbow Jails every one to five years, consistent with industry best practices.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 36 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 2 AND RECOMMENDATIONS

Opportunity to Improve Parts Tracking and Storage Practices

Risk Ranking: **High Risk Finding**

The ability to track maintenance parts is critical for accountability and efficient operations. The General Accounting Office (GAO) states that the ability to count physical inventories is critical for verifying that inventory exists and that on-hand balances agree with financial records.⁸ Countywide policy also requires developing adequate safeguards over access to and use of assets and resources.⁹ We identified the following opportunities for improvement to better align with best practices and County policy.

Lack of Parts Inventory, Inconsistent Parts Labeling, and Storage

Jail management lacked a complete inventory, consistent labeling, and safeguards. High-value parts couldn't always be found or tied to repairs, which raises risks of fraud, waste, abuse, and inefficiency.

During a site visit to the Metro Jail parts storage areas, we identified issues with the storage, access, and tracking of maintenance parts. Specifically:

- There was no comprehensive list of parts used at the jails or inventory of quantities on hand.
- Documented guidelines were not in place to specify which parts or types of parts should be stored at each location.
- Shelves, bins, and storage areas were not consistently labeled, making parts difficult to identify.

These gaps limit the ability to determine what parts exist, where they are located, and whether they are available when needed.

Inadequate Restrictions on Access to Parts

During the same site visit, we also noted weaknesses in how access to storage areas was controlled:

- Non-maintenance staff (such as printing team members) and outside contractors had access to one of the main parts storage areas during an ongoing kitchen remodel.
- The same main storage area did not have full security camera coverage.
- A cabinet containing high-voltage testing equipment and electrical supplies was left unlocked, although management indicated it should have been secured.

⁸ United States General Accounting Office, Executive Code, (2002), "Best Practices in Achieving Consistent, Accurate, Physical Counts of Inventory and Related Property," Page 5.

⁹ Salt Lake Countywide Policy, "Financial Goals and Policies," Part 8. Internal Controls, section 8.3.

These issues increase the risk of unauthorized access, use, or loss of parts and supplies.

Figure 3: Maintenance Shop Shelves and Bins. *This figure shows parts stored in unlabeled bins, making it difficult to identify contents.*



Source: Photo taken by Internal Audit during site visit.

Inadequate Parts Tracking and Accountability

Jail Management did not track maintenance parts from purchase to installation or use. Although Jail Management used a Smartsheet to track requests for parts, they did not include sufficient information to connect requests to actual parts purchases or work orders.

We also found that Jail Management allowed individual employees on the jail facilities team to store parts on their assigned maintenance carts without requiring the parts to be signed or scanned out. As mentioned previously, no parts inventory was maintained.

To assess the impact of the risks observed, we judgmentally sampled 12 invoices for 18 high-cost parts purchased in 2024, with individual costs ranging from \$1,411 to \$5,432 per part. We conducted a site visit to inspect the parts and their storage locations and requested

Figure 4: Motor purchased for \$1,435. This is one of five parts that could not be found and had no documentation of how it was used.



Source: Stock image used for illustrative purposes.

installation dates and locations for parts reported as in service. Our review found:

- Four of 12 invoices (33%): Parts were onsite, or documentation confirmed installation.
- Five of 12 invoices (42%): Parts could not be located, and no documentation supported their use.
- Three of 12 invoices (25%): Management stated the parts were routine replacements installed on a schedule. However, we could not determine whether the parts had been used or remained in storage because adequate documentation was not maintained.

Jail Management cited funding and manpower constraints as barriers to improving video surveillance, safeguarding, labeling, and tracking parts. For example, Jail Management considered implementing a barcoding and scanning system but stated they lacked available funding. Temporary workspace relocations and competing priorities during an ongoing kitchen remodel project also contributed to the challenge.

Without a consistent system for tracking and documenting parts, the County cannot fully show accountability for these assets. Strengthening documentation and inventory controls would enhance transparency, support more efficient maintenance operations, and help ensure that parts are used as intended. Improving these practices also presents an opportunity to reinforce the County's stewardship of public resources and reduce the potential for fraud, waste, or abuse.

2.1	RECOMMENDATION	Develop Inventory Policies and Procedures
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We recommend that Jail Management develop and implement written policies and procedures requiring:

- Maintaining a list of parts used at the jails and inventory of quantities on hand. Applying a materiality threshold may help prioritize implementation based on risk and value.
- Assigning designated storage areas and guidelines for which parts or types of parts should be stored at each location.
- Labeling shelves, bins, and storage areas with part identifiers.
- Restricting access to parts storage to authorized personnel.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 36 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Jail Management periodically review security camera coverage over parts storage areas and expand camera coverage where needed.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: IMMEDIATELY

SEE PAGE 37 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Jail Management seek funding for a comprehensive inventory of parts and a parts tracking system, such as bar codes and scanners, to ensure accountability for parts from the time they are requested through order, receipt, installation and use. Applying a materiality threshold may help prioritize implementation based on risk and value.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 37 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 3 AND RECOMMENDATIONS

Opportunities to Improve Work Order Documentation, Reporting, and Monitoring

Risk Ranking: **High Risk Finding**

The jail's work order system often lacked details on parts used, hours worked, and repair completion. With unlinked systems and missing documentation, managers cannot fully track maintenance, delays, or costs, reducing accountability and efficiency.

Accurate work order documentation is essential to track repairs, prioritize resources, and confirm that maintenance is completed. Jail policy requires Assistant Maintenance Supervisors to prioritize submitted work orders, track repair progress, and maintain records of completed repairs.¹⁰ County policy requires employees to maintain adequate documents and records to ensure proper recording of events and use of independent checks on performance.¹¹

The jail facilities team uses Point of Business Solutions (POB) software to track and document maintenance work orders. Jail employees, including corrections officers, clerks, and maintenance staff, can submit work order requests in POB as maintenance needs come to their attention. Maintenance specialists on the jail facilities team complete the requested work and mark the work order as "Solved" and "Completed" in POB.

According to Jail Management, the jail facilities team responds to work order requests based on priority and big-picture impact. They also try to ensure work orders are completed within one week. Work orders that maintenance specialists cannot complete may be elevated to County Facilities Management, outsourced to a vendor, or added to deferred maintenance. County Facilities Management has a separate work order system.

We found that:

- The jail facilities team did not record the time spent on maintenance tasks in the work order system.
- Parts and materials used for repairs were not recorded in the work order system.
- Work orders were not linked to an inventory of specific building systems or equipment, limiting asset-level maintenance history.
- The jail's work order system was not connected to the County Facilities Management system, preventing information from being shared between the two.

¹⁰ Jail Policy Manual Volume I: Sanitation and Maintenance, 104.03.02: Facility Maintenance: Work Orders: Submitting Work Orders, Section B.

¹¹ Salt Lake County Countywide Policy 1060: Financial Goals and Policies, Part 8, Internal Control Policy, Section 8.3.

- Work orders were not created for all maintenance requests or tasks.

Work Order Documentation and Timeliness Issues

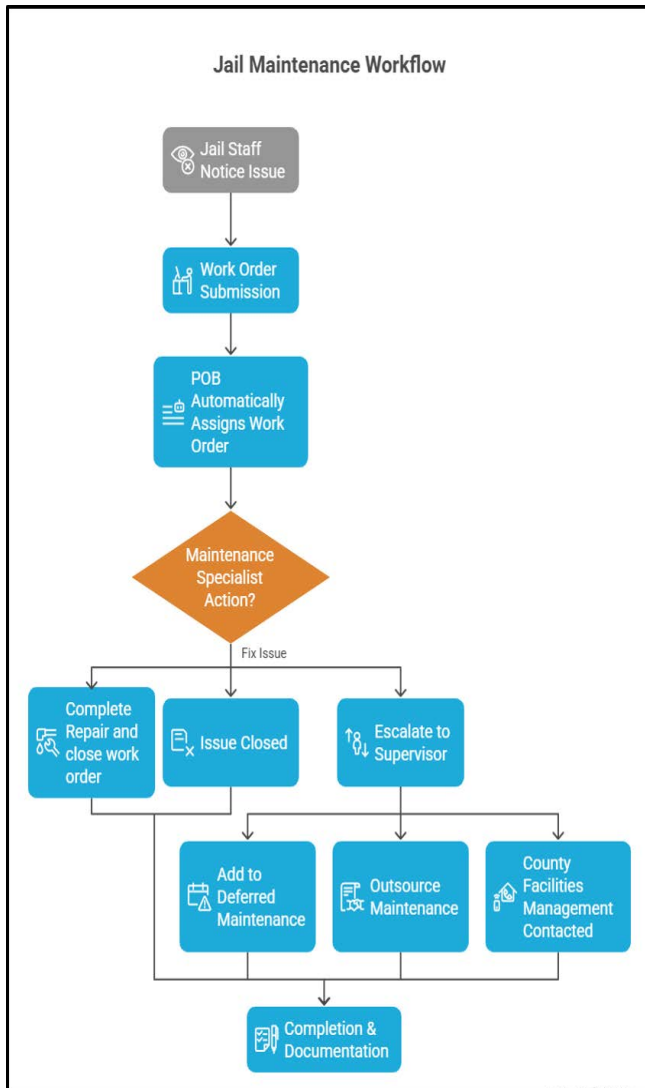
During the audit period, jail staff recorded 22,205 work orders. From these, we selected a random statistical sample of 73 work orders to assess how completed work was documented and whether parts used were mentioned. We found that:

- 40 of 73 (55%) work orders were completed within one week and contained some description of work performed and parts used.
- 24 of 73 (33%) work orders lacked adequate description of completed repairs and parts used. They also did not effectively document when work was added to deferred maintenance or outsourced.
- Four of 73 (5%) work orders were either marked as urgent or lacked urgency/impact information. None were resolved within one week.
- Five of the 73 (7%) work orders had both issues (lacked adequate descriptions and not resolved within one week).

To better understand delays, we analyzed work orders that remained open for more than one week. Of 22,205 total work orders, 2,339 (11%) met this criterion. From these, we selected a judgmental sample of 71 of the longest open work orders, which had been open between 217 and 499 days. Our review found:

- 40 of 71 (56%): The work was completed by third-party vendors or County Facilities, but staff did not close the work order in the system on time.
- 27 of 71 (38%): No explanation was documented for the delay.
- 4 of 71 (6%): Documentation stated the work was placed into deferred maintenance, but this designation was not recorded in the system on a timely basis.

Figure 5: Jail Facilities Work Order Processing Flowchart.
This figure outlines the jail's maintenance workflow from issue identification to completion and documentation.



Source: Figure developed by Internal Audit using NapkinAI diagramming tools, based on descriptions provided by Jail Management.

Jail Management explained that the high volume of tasks in the aging facility limited staff capacity to document work orders. In some cases,

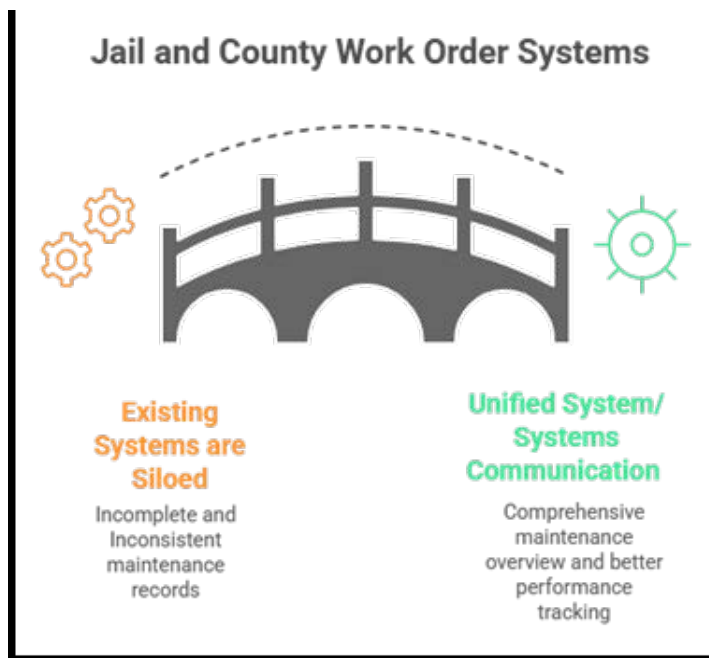
maintenance staff completed tasks on the spot while walking through the jail without creating a work order.

We also noted high turnover among maintenance staff. During the audit period, nine of 27 employees (33%) left the division, including eight maintenance specialists and one maintenance assistant supervisor. This turnover contributed to knowledge loss, created a need for additional training, and made it more difficult to enforce procedures.

In addition, Jail Management stated that work orders outsourced to third-party vendors or County Facilities Management were sometimes overlooked when completion was not clearly communicated. We also found that monitoring and reporting of open work orders was not formally documented.

Communication Between Separate Systems Needs Improvement

Figure 6: Jail and County Work Order Systems. *This figure compares siloed work order systems with a unified system that improves records and performance tracking.*



Source: Diagram created by Internal Audit staff using NapkinAI design tools.

The jail facilities maintenance team and County Facilities Management use separate work order systems that do not share information. To assess the impact, we reviewed a random sample of 31 County Facilities Management work orders from a population of 2,245 for jail maintenance and found:

- 29 of 31 (94%) work orders were initiated by County Facilities staff, but no corresponding entry appeared in the jail's work order system.
 - For 10 of the 29 (34%), there may have been matching entries in the jail's system, but the entries lacked sufficient detail to confirm.
- 2 of 31 (6%) work orders were submitted by jail facilities managers into the County Facilities system, but no corresponding records were found in the jail's system.

As a result, neither system maintained a complete record of jail maintenance activities. This gap limits management's ability to confirm the origin, approval, and tracking of expenditures and services across systems.

Jail Management explained that they maintain a separate work order system because they have their own team of maintenance specialists. They also noted that access to the County Facilities system is restricted

to prevent unnecessary service calls, with County Facilities responding only to requests approved by Jail Management.

Inconsistent and incomplete work order data reduces the Sheriff's Office's ability to ensure accountability, allocate resources effectively, and make informed maintenance decisions. Over time, these weaknesses increase the risk of inefficient use of public funds and reduced safety or operational reliability within the jail facility.

3.1

RECOMMENDATION

Work Order Documentation

We recommend that Jail Management develop and implement policies and procedures to strengthen work order documentation, verification, and oversight. These procedures should include:

- Requiring that all maintenance staff work be recorded on a Sheriff's Office work order.
- Requiring adequate descriptions of work performed, including parts used and staff time associated with each work order.
- Routinely monitoring, documenting, and addressing work orders that remain open for more than one week.
- Using gathered information to develop comprehensive maintenance records for Sheriff's Office facilities and assets and to support assessments of maintenance staff efficiency and effectiveness.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 37 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Jail Management pursue changes to enable communication with the County Facilities Management work order system or adopt use of Facilities Management system. The work order system used by the jails should enable:

- A comprehensive record of maintenance performed.
- Jail facilities staff to record time spent on individual work orders.
- Staff to track parts used to complete repairs, for example, through a barcode system.
- Work orders to be linked to an inventory of specific facility components and systems, such as those documented in Facility Assessments.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 38 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 4 AND RECOMMENDATIONS

Opportunities to Improve Monitoring and Reporting of Maintenance Efforts and Efficiency

Risk Ranking: **Medium Risk Finding**

The jail does not consistently track or report maintenance timeliness and efficiency. Without regular oversight, managers struggle to spot inefficiencies, respond to high staff turnover, and ensure repairs are completed quickly and reliably.

Monitoring maintenance efficiency is essential for accountability, staff development, and resource planning. As a best practice, management should implement procedures to monitor performance measures and indicators for both the agency and individual employees.¹² However, Jail Management did not use work order reports to monitor individual or team-level efficiency, and employee time spent on work orders was not tracked.

To assess the potential impact, we analyzed work order efficiency and timeliness using system data. We calculated the number of work orders completed per hour by each jail facilities maintenance specialist and the average number of days their work orders remained open. We then compared these averages to the team's overall performance.

Work Order Efficiency

We reviewed work order completion rates for 21 maintenance specialists (the population of maintenance specialists that processed work orders during the audit period) and compared each employee's work orders per hour to the team average. Our analysis showed three groups:

- **Lower productivity:** Five of 21 (24%) maintenance specialists completed fewer work orders than the team average.
 - Three of 21 (14%) maintenance specialists were new to the job and still gaining experience, which management stated explained their lower numbers.
 - Two of 21 (10%) maintenance specialists had no clear explanation for the lower number of completed work orders, according to management.
- **Higher productivity:** Four of 21 (19%) maintenance specialists completed more work orders than the team average.
 - Three of 21 (14%) maintenance specialists likely received extra help from other staff, which management explained made their productivity appear higher.

¹² Government Accountability Office (GAO) September 2014 Publication, "Standards for Internal Control in the Federal Government" Principle 10 - Design Control Activities and Figure 6.

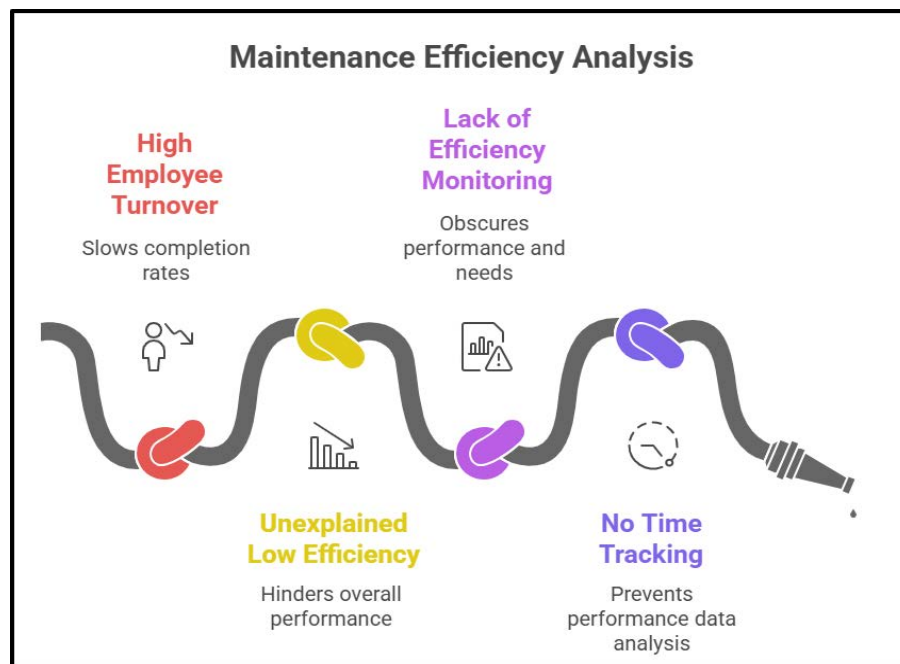
- o One of 21 (5%) employee was described by management as a hard worker, and higher productivity was expected.
- **Within expected range:** The remaining 12 of 21 (57%) employees performed at or near the team average.

Work Order Timeliness

In addition to efficiency, we assessed how long work orders remained open. Of the 21 maintenance specialists:

- 19 of 21 (90%) maintenance specialists completed their assigned work orders in less than six days, on average.
- Two of 21 (10%) maintenance specialists had work orders that remained open for more than 13 days, on average. Jail Management explained that:
 - o One of the 21 (5%) maintenance specialists had only worked 88 hours as a maintenance specialist. Because the employee was new, their work orders took longer to complete, and some were not closed promptly after they left.
 - o The other maintenance specialist (5%) was regularly assigned special projects that were more complex and time-consuming, which explained the longer completion times.

Figure 7: Challenges in Assessing Maintenance Efficiency. *This figure illustrates the main obstacles that prevent jail management from accurately monitoring staff efficiency.*



Source: Created by Internal Audit Staff using NapkinAI diagramming software.

Jail Management explained that system reports were not a reliable measure of staff productivity because more than one individual may contribute to a work order, and not all maintenance tasks result in a work order. As a result, reports were not generated or reviewed on a regular basis.

Without accurate tracking, management cannot reliably measure productivity, identify training needs, or assign staff effectively. This limits the jail facilities team's ability to address inefficiencies, recognize high performance, and respond to staffing challenges, particularly during periods of high turnover. In addition, delays in completing and closing work orders, especially when urgency information is missing, can create operational or safety risks and reduce accountability in maintenance tracking.

4.1

RECOMMENDATION

Performance Tracking and Monitoring

We recommend that management, in combination with recommendations 3.1 and 3.2, develop and implement policies and procedures that require routine, documented monitoring and reporting of maintenance activity. At a minimum, monitoring should include:

- **Timeliness:** Close work orders promptly. Follow up and document delays, including explanations for third-party vendor involvement or deferrals due to funding.
- **Efficiency:** Track and evaluate maintenance efficiency to identify staff development needs, allocate resources effectively, and recognize high performance.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 38 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 5 AND RECOMMENDATIONS

Opportunities to Improve Controlled Asset Tracking

Risk Ranking: **Medium Risk Finding**

49% of the controlled assets tested were missing, listed incorrectly, or lacked detail. Without accurate records, the jail cannot reliably track or safeguard County property.

Jail Management uses a variety of tools throughout the jail to support daily maintenance activities. Many of these tools are classified as controlled assets, which Countywide Policy 1125 defines as assets costing more than \$100 and less than the capitalization rate of \$5,000 that could be readily converted to personal use.¹³ Additionally, Countywide Policy 1125 requires that a property manager be assigned to oversee and track all controlled assets.¹⁴ When a controlled asset is purchased, the purchaser in the jail informs the property manager or warehouse supervisor, who tags the asset and adds to the asset list.

We judgmentally selected a sample of 37 tools, judgmentally selected based on the asset descriptions from the Sheriff's Office controlled asset list of 225 items labeled as "Jail Facilities Support" and conducted a site visit to verify the asset's physical location, description, and identifying information. We found that:

- 19 of 37 (51%) controlled assets were located onsite and details included on the controlled asset list matched the item.
- 15 of 37 (41%) controlled assets were listed incorrectly or lacked sufficient detail (location, serial number, or description).
- Two of 37 (5%) controlled assets were not found.
- One of 37 (3%) controlled assets was taken from the tool room but never signed out.

A detailed listing of the 18 exceptions we identified is provided in **Appendix A (Table 1. Controlled Assets with Issues Identified – Asset List to Physical Check)**.

We also tested 15 tools onsite that were potentially controlled assets to verify whether they appeared on the controlled asset list. We found that:

- Nine of 15 (60%) controlled assets were included on the controlled asset list with accurate details recorded.
- Two of 15 (13%) controlled assets were not on the controlled asset list.

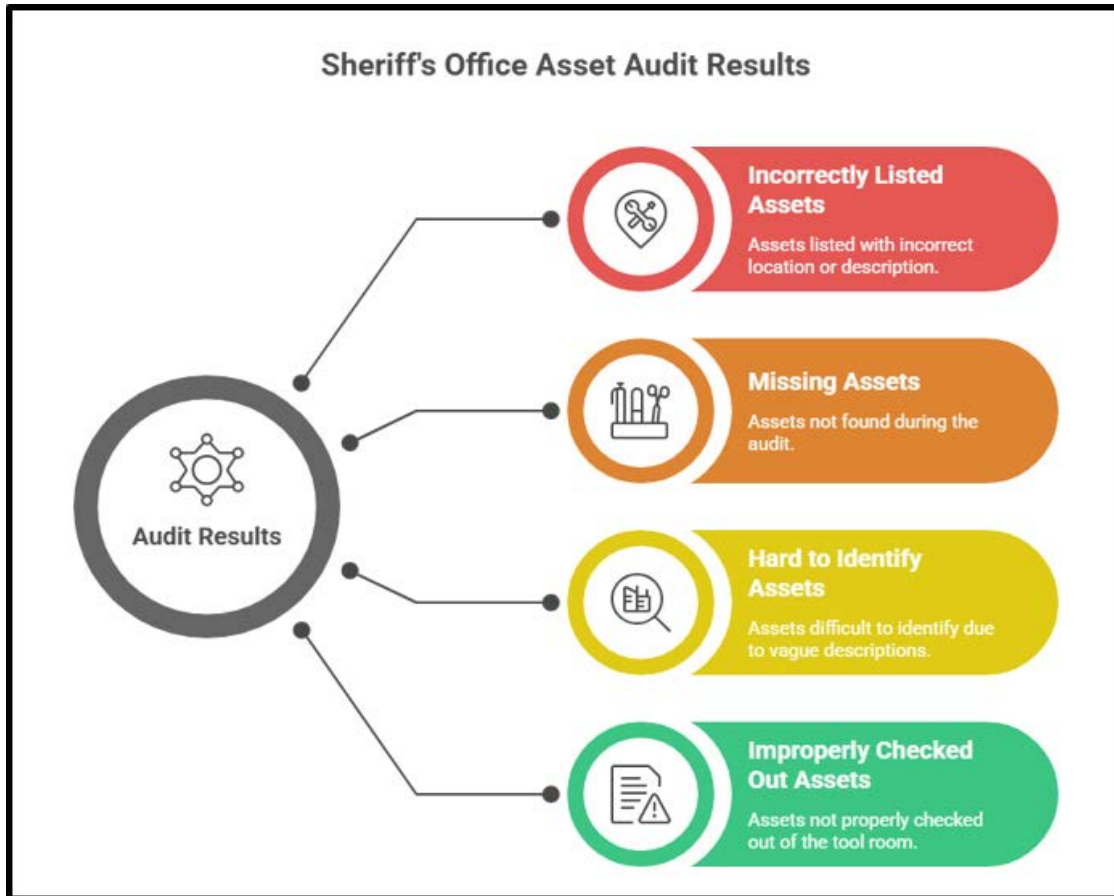
¹³ Salt Lake County Countywide Policy 1125: Safeguarding Property/Assets. Part 1.0, Definitions, Section 1.2 Controlled Asset.

¹⁴ Salt Lake County Countywide Policy 1125: Safeguarding Property/Assets. Part 2.0 Procedures and General Administrative, Section 2.2 Property Manager's Duties.

- Four of 15 (27%) controlled assets did not match details recorded on the controlled asset list.

A detailed listing of the six exceptions we identified is provided in **Appendix B (Table 2. Controlled Assets with Issues Identified – Physical Asset to Asset List)**.

Figure 8: Summary of Controlled Asset Findings. *This figure summarizes the key issues identified during testing of controlled assets, including incorrect listings, missing items, vague descriptions, and checkout errors.*



Source: Created by Internal Audit staff using NapkinAI diagramming software.

Management attributed the discrepancies to human error. They reported the assets that were listed but not found onsite as missing. Management also provided the date of the last inventory, July 6, 2023, noting that one of the missing assets had not been inventoried for more than a year before our testing.

Countywide Policy 1125 requires Property Managers to account for all controlled assets and maintain records of their current physical location. Without regular inventories, these requirements cannot be met. Errors in asset records make it harder for staff to track, locate, and manage tools. Improving the accuracy of the controlled asset list would

strengthen accountability, support effective operations, and ensure valuable County property is safeguarded against fraud, waste, or abuse.

5.1

RECOMMENDATION

Update Controlled Asset Lists

We recommend that management correct the errors identified on the asset list and establish a process for regular reviews to ensure the asset list remains accurate and up to date. Assign responsibility for maintaining the list to the property manager or other designated staff.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 39 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

5.2

RECOMMENDATION

Complete a Comprehensive Annual Inventory

We recommend that management conduct full inventory of all controlled assets at least once a year. The inventory must verify that:

- All controlled assets are listed.
- Asset tag numbers are correct and legible.
- Descriptions are adequate.
- Make, model, and serial numbers are correct.
- Locations are accurate.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE: 90 DAYS

SEE PAGE 39 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 14 recommendations

Recommendation 1.1:

We recommend that Jail Management work with County Facilities Management to develop and document a formal maintenance and funding needs plan and long-term maintenance strategy for jail facilities.

Recommendation 1.2:

We recommend that Jail Management and County leadership continue pursuing additional funding, such as a jail bond or other funding method, to address deferred maintenance that poses risks to health, safety, and jail facility function.

Recommendation 1.3:

We recommend that Jail Management enhance transparency and accountability in the capital project prioritization process by adopting and enforcing consistent meeting and approval documentation standards. These standards should require that Jail Management maintain meeting minutes of internal reviews of planned capital project requests, including documentation of approvals and rankings.

Recommendation 1.4:

We recommend that for all project costs associated with ongoing maintenance Jail Management:

- Connect capital project requests to external facility condition assessments
- Obtain and keep adequate, timely documentation of projected costs
- Complete and retain the Probable Cost Estimate forms provided by County Facilities.

Recommendation 1.5:

We recommend that for new projects not supported by a facility condition assessment, Jail Management document the operational or strategic need and provide timely cost estimates and supporting evidence before submitting the request.

Recommendation 1.6:

We recommend that Jail Management, in collaboration with County Facilities Management, obtain facility condition assessments for the Metro and Oxbow Jails every one to five years, consistent with industry best practices.

Recommendation 2.1:

We recommend that Jail Management develop and implement written policies and procedures requiring:

- Maintaining a list of parts used at the jails and inventory of quantities on hand. Applying a materiality threshold may help prioritize implementation based on risk and value.
- Assigning designated storage areas and guidelines for which parts or types of parts should be stored at each location.
- Labeling shelves, bins, and storage areas with part identifiers.
- Restricting access to parts storage to authorized personnel.

Recommendation 2.2:

We recommend that Jail Management periodically review security camera coverage over parts storage areas and expand camera coverage where needed.

Recommendation 2.3:

We recommend that Jail Management seek funding for a comprehensive inventory of parts and a parts tracking system, such as bar codes and scanners, to ensure accountability for parts from the time they are requested through order, receipt, installation and use. Applying a materiality threshold may help prioritize implementation based on risk and value.

Recommendation 3.1:

We recommend that Jail Management develop and implement policies and procedures to strengthen work order documentation, verification, and oversight. These procedures should include:

- Requiring that all maintenance staff work be recorded on a Sheriff's Office work order.
- Requiring adequate descriptions of work performed, including parts used and staff time associated with each work order.
- Routinely monitoring, documenting, and addressing work orders that remain open for more than one week.
- Using gathered information to develop comprehensive maintenance records for Sheriff's Office facilities and assets and to support assessments of maintenance staff efficiency and effectiveness.

Recommendation 3.2:

We recommend that Jail Management pursue changes to enable communication with the County Facilities Management work order system or adopt use of Facilities Management system. The work order system used by the jails should enable:

- A comprehensive record of maintenance performed.
- Jail facilities staff to record time spent on individual work orders.
- Staff to track parts used to complete repairs, for example, through a barcode system.
- Work orders to be linked to an inventory of specific facility components and systems, such as those documented in Facility Assessments.

Recommendation 4.1:

We recommend that management, in combination with recommendations 3.1 and 3.2, develop and implement policies and procedures that require routine, documented monitoring and reporting of maintenance activity. At a minimum, monitoring should include:

- **Timeliness:** Close work orders promptly. Follow up and document delays, including explanations for third-party vendor involvement or deferrals due to funding.
- **Efficiency:** Track and evaluate maintenance efficiency to identify staff development needs, allocate resources effectively, and recognize high performance.

Recommendation 5.1:

We recommend that management correct the errors identified on the asset list and establish a process for regular reviews to ensure the asset list remains accurate and up to date. Assign responsibility for maintaining the list to the property manager or other designated staff.

Recommendation 5.2:

We recommend that management conduct full inventory of all controlled assets at least once a year. The inventory must verify that:

- All controlled assets are listed.
- Asset tag numbers are correct and legible.
- Descriptions are adequate.
- Make, model, and serial numbers are correct.
- Locations are accurate.

Appendix A

Table 1. Controlled Assets with Issues Identified - Asset List to Physical Check.

This table lists the 18 controlled assets with exceptions identified during onsite testing. Of the 37 assets tested, 19 matched the controlled asset list. The 18 exceptions included assets with incorrect or missing details on the asset list, assets not found onsite, and one asset taken from the tool room but not signed out.

Controlled Asset List Compared to Physical Assets Onsite				
	Asset Tag	Asset Description	Issue Identified	Purchase Cost
1	10249300	CART	Incorrect or missing details on controlled asset list	\$ 4,262.35
2	20281	PLUMBING PRESSURE TOOL	Incorrect or missing details on controlled asset list	\$ 3,649.89
3	17870	POWER TOOL WELDER	Incorrect or missing details on controlled asset list	\$ 3,317.31
4	16963	CART	Incorrect or missing details on controlled asset list	\$ 2,847.00
5	18572	POWER TOOLS DRILL	Incorrect or missing details on controlled asset list	\$ 539.00
6	19081	POWER TOOLS TRAP SNAKE	Incorrect or missing details on controlled asset list	\$ 531.65
7	18630	TOOL ELECT METER	Incorrect or missing details on controlled asset list	\$ 341.99
8	15582	POWER TOOLS ROTARY HAMMER	Incorrect or missing details on controlled asset list	\$ 301.20
9	20267	TOOL-INFLATOR	Incorrect or missing details on controlled asset list	\$ 199.99
10	17716	POWER TOOLS GRINDER	Incorrect or missing details on controlled asset list	\$ 169.00
11	15603	POWER TOOLS IMPACT WRENCH	Incorrect or missing details on controlled asset list	\$ 132.81
12	14748	POWER TOOLS DRILL	Incorrect or missing details on controlled asset list	\$ 103.80
13	4381	METAL WORKING MACHINES AND TOOLS	Incorrect or missing details on controlled asset list	*Not recorded
14	16526	GRINDER-ANGLE	Incorrect or missing details on controlled asset list	*Not recorded
15	16527	POWER TOOLS-CORDLESS DRILL	Incorrect or missing details on controlled asset list	*Not recorded
16	16738	LADDER	Not found onsite	\$ 255.50
17	19133	POWER TOOLS-CORDLESS BLOWER	Not found onsite	\$ 135.77
18	18046	HVAC REFRIGERANT EVAC COMPRESSOR	Taken from tool room, not signed out	\$ 669.00

*Not recorded in the Sheriff's Office asset report.

Appendix B

Table 2. Controlled Assets with Issues Identified – Physical Asset to Asset List.

This table lists the 6 controlled assets with exceptions identified from testing 15 tools observed onsite. Of the 15 tools tested, 9 were included on the controlled asset list with accurate details, while the 6 exceptions included assets missing from the list or with details that did not match the list.

Physical Assets Onsite Compared to Controlled Asset List				
	Asset Tag	Asset Description	Issue Identified	Purchase Cost
1	18695	SAWS ALL TYPES	Not on the controlled asset list	\$ 239.00
2	17816	DESCRIPTION MISSING	Not on the controlled asset list	*Not recorded
3	8718	SAWS ALL TYPES	Asset did not match details recorded on controlled asset list	*Not recorded
4	18693	DESCRIPTION MISSING	Asset did not match details recorded on controlled asset list	*Not recorded
5	19600/ 10249400	CART	Asset did not match details recorded on controlled asset list	\$ 4,262.35
6	15592	POWER TOOLS ROTARY HAMMER	Asset did not match details recorded on controlled asset list	\$ 541.60

**Not recorded in the Sheriff's Office asset report.*

AGENCY RESPONSE

SALT LAKE COUNTY SHERIFF'S OFFICE

Rosa M. Rivera
Sheriff

Cynthia Archuleta
Undersheriff



Matt Dumont
Chief Deputy

Kari Huth
Chief Deputy

Jason Ackerman
Chief Deputy

October 20, 2025
Auditor Chris Harding, CPA
Office of the Auditor
Salt Lake County
2001 S State Street
Salt Lake City, UT 84121

Auditor Harding,

The Salt Lake County Sheriff's Office appreciates the hard work and dedication of the Auditor's Office staff. The recommendations listed in the audit report are well thought out and will assist us in achieving greater efficiency and accountability. While meeting these goals will require significant resources, the Sheriff's Office commits to working internally, and with County partners, to achieve greater efficiency and accountability. Please find our response below to each of the recommendations made in your report.

AUDIT FINDING 1: Opportunities to Improve Jail Capital Project Planning and Management

RECOMMENDATION 1.1: We recommend that Jail Management work with County Facilities Management to develop and document a formal maintenance and funding needs plan and long-term maintenance strategy for jail facilities.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90 days	Marco Morley, Jail Facilities Division Administrator

Jail Management, in coordination with County Facilities Management, will develop a comprehensive strategic plan to formally document maintenance priorities and funding requirements. This plan will be reviewed and updated annually by July 31, to account for evolving needs and changes in available funding sources.

RECOMMENDATION 1.2: We recommend that Jail Management and County leadership continue pursuing additional funding, such as a jail bond or other funding method, to address deferred maintenance that poses risks to health, safety, and jail facility function.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	In process	Chief Deputy Matt Dumont

We fully support and are committed to working with County leadership to secure additional funding that addresses deferred maintenance needs.

RECOMMENDATION 1.3: We recommend that Jail Management enhance transparency and accountability in the capital project prioritization process by adopting and enforcing consistent meeting and approval documentation standards. These standards should require that Jail Management maintain meeting minutes of internal reviews of planned capital project requests, including documentation of approvals and rankings.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90 days	Marco Morley, Jail Facilities Division Administrator

Jail Management will document meeting minutes during capital project prioritization meetings. Moving forward, these documents will be maintained and available. Within 90 days, an electronic file will be set up to store current and past Capital Project Submissions.

RECOMMENDATION 1.4: We recommend that for all project costs associated with ongoing maintenance Jail Management: Connect capital project requests to external facility condition assessments Obtain and keep adequate, timely documentation of projected costs Complete and retain the Probable Cost Estimate forms provided by County Facilities.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90 days	Marco Morley, Jail Facilities Division Administrator

Jail Management will implement a standard practice to connect capital project requests with external condition assessments. However, we recognize that urgent projects may arise that will require more

immediate attention. Jail Management will also maintain adequate and timely documentation of projected costs related to each project and will use the standard Project Cost Estimate forms provided by County Facilities.

RECOMMENDATION 1.5: We recommend that for new projects not supported by a facility condition assessment, Jail Management document the operational or strategic need and provide timely cost estimates and supporting evidence before submitting the request.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90 days	Marco Morley, Jail Facilities Division Administrator

For projects not supported by a facility condition assessment, Jail Management will prepare documentation that includes the project's operational or strategic needs and costs estimates prior to submission.

RECOMMENDATION 1.6: We recommend that Jail Management, in collaboration with County Facilities Management, obtain facility condition assessments for the Metro and Oxbow Jails every one to five years, consistent with industry best practices.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90 days	Chief Deputy Matt Dumont

Jail Management will collaborate with County Facilities to obtain facility condition assessments for the Metro and Oxbow Jail at least every five years.

AUDIT FINDING 2: Opportunity to Improve Parts Tracking and Storage Practices

RECOMMENDATION 2.1: We recommend that Jail Management develop and implement written policies and procedures requiring: Maintaining a list of parts used at the jails and inventory of quantities on hand. Applying a materiality threshold may help prioritize implementation based on risk and value. Assigning designated storage areas and guidelines for which parts or types of parts should be stored at each location. Labeling shelves, bins, and storage areas with part identifiers. Restricting access to parts storage to authorized personnel.		
Agree or Disagree with Recommendation	Target date to complete implementation activities	Name and Title of specific point of contact for implementation

	(Generally expected within 60 to 90 days)	
Agree	90 days	Chief Deputy Matt Dumont

Jail Management will develop and implement written policy requiring the documentation of part inventory and use. Additionally, designated storage areas will be assigned, labeled, and managed to ensure authorized access.

RECOMMENDATION 2.2: We recommend that Jail Management periodically review security camera coverage over parts storage areas and expand camera coverage where needed.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Immediately	Marco Morley, Jail Facilities Division Administrator

We currently review existing cameras covering parts storage areas. As budget allows, additional surveillance cameras will be installed in uncovered part storage areas, and footage will be regularly reviewed.

RECOMMENDATION 2.3: We recommend that Jail Management seek funding for a comprehensive inventory of parts and a parts tracking system, such as bar codes and scanners, to ensure accountability for parts from the time they are requested through order, receipt, installation and use. Applying a materiality threshold may help prioritize implementation based on risk and value.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90 days	Chief Deputy Matt Dumont

Jail Management will seek funding during the June budget hearings for a comprehensive inventory tracking system to help support strategic purchasing.

AUDIT FINDING 3: Opportunities to Improve Work Order Documentation, Reporting, and Monitoring

RECOMMENDATION 3.1: We recommend that Jail Management develop and implement policies and procedures to strengthen work order documentation, verification, and oversight. These procedures should include:
Requiring that all maintenance staff work be recorded on a Sheriff's Office work order.

Requiring adequate descriptions of work performed, including parts used and staff time associated with each work order. Routinely monitoring, documenting, and addressing work orders that remain open for more than one week. Using gathered information to develop comprehensive maintenance records for Sheriff's Office facilities and assets and to support assessments of maintenance staff efficiency and effectiveness.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90 days	Chief Deputy Matt Dumont

Jail Management is currently collaborating with County Facilities Management to transition to the FAMIS work order system. During the transition, the Jail will operate both the current POB system and the FAMIS. Designated staff have already been reassigned to facilitate the transition. Although resource intensive, operating both systems will improve documentation and help ensure work orders are completed in a timely manner. Jail Management plans to request additional FTEs to support this transition and sustain timely completion of work orders during the June budget hearings

RECOMMENDATION 3.2: We recommend that Jail Management pursue changes to enable communication with the County Facilities Management work order system or adopt use of Facilities Management system. The work order system used by the jails should enable: A comprehensive record of maintenance performed. Jail facilities staff to record time spent on individual work orders. Staff to track parts used to complete repairs, for example, through a barcode system. Work orders to be linked to an inventory of specific facility components and systems, such as those documented in Facility Assessments.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90 days	Chief Deputy Matt Dumont

See the answer to RECOMMENDATION 3.1.

AUDIT FINDING 4: Opportunities to Improve Monitoring and Reporting of Maintenance Efforts and Efficiency

RECOMMENDATION 4.1: We recommend that management, in combination with recommendations 3.1 and 3.2, develop and implement policies and procedures that

require routine, documented monitoring and reporting of maintenance activity. At a minimum, monitoring should include: Timeliness: Close work orders promptly. Follow up and document delays, including explanations for third-party vendor involvement or deferrals due to funding. Efficiency: Track and evaluate maintenance efficiency to identify staff development needs, allocate resources effectively, and recognize high performance.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90 days	Chief Deputy Matt Dumont

Jail Management will develop and implement policies for monitoring and inspecting the completion and timeliness of work orders, ensuring operational effectiveness and supporting personnel performance evaluations. Additionally, Jail Management will provide quarterly reports to applicable stakeholders and the County Facilities team as part of ongoing efforts to enhance transparency, accountability, and staff morale.

AUDIT FINDING 5: Opportunities to Improve Controlled Asset Tracking

RECOMMENDATION 5.1: We recommend that management correct the errors identified on the asset list and establish a process for regular reviews to ensure the asset list remains accurate and up to date. Assign responsibility for maintaining the list to the property manager or other designated staff.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	90 days	Marco Morley, Jail Facilities Division Administrator

Errors on the asset list will be corrected, and a process for regular reviews will be established. Jail Management will request a Property Manager FTE within the Jail Facilities Division to oversee these reviews and ensure assets lists are up do date. This position will be requested during the June budget adjustments.

RECOMMENDATION 5.2: We recommend that management conduct full inventory of all controlled assets at least once a year. The inventory must verify that: All controlled assets are listed. Asset tag numbers are correct and legible. Descriptions are adequate. Make, model, and serial numbers are correct. Locations are accurate.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation

Agree	90 days	Marco Morley, Jail Facilities Division Administrator
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Jail Management will coordinate with the Sheriff's Office Property Manager to conduct an annual full inventory of all controlled assets. Inventory checks will verify that all controlled assets are included, asset tags are correct and legible, and that descriptions, identifying numbers, and locations are accurate.

Sincerely,



Rosa M. Rivera
Salt Lake County Sheriff