

# Preliminary FOLLOW-UP REPORT

## An Audit of Salt Lake County PARKS AND RECREATION PAYROLL

DECEMBER 2025



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County Auditor

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# Salt Lake County Auditor



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## AUDITOR'S LETTER

December 16, 2025

In line with 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, which is also instrumental in shaping future audits.

This communication serves as the preliminary follow-up report for An Audit of Salt Lake County Parks and Recreation Payroll, following the original audit report issued in July 2024. The original audit identified nine findings with 22 recommendations. The purpose of this review was to evaluate the progress made in addressing the findings and recommendations aimed at enhancing operational efficiency and compliance.

Parks and Recreation management fully implemented 16 of the 22 audit recommendations, five recommendations were still in progress, and one recommendation was closed. By implementing recommendations such as completing background checks for new hires in a timely manner, retaining documentation related to bonuses, providing additional training, and expanding Standard Operating Guides, management has demonstrated a strong commitment to mitigating the risks identified in the initial audit.

Five recommendations remain in progress. Two of the five related to revoking terminated employee access. County policy requires that agencies request access removal no later than the employees' last day worked. However, for temporary employees, Parks and Recreation requested access removal within 90 days of the last day worked. This procedure was verbally approved by Human Resources. Additionally, Parks and Recreation implemented a batch procedure to request terminated employee network access be revoked. However, Parks and Recreation implemented this process after the follow-up audit period, in June 2025. Therefore, we will retest both recommendations during the next follow-up audit.

Additional work is also needed to address risks related to missed and mobile timeclock entries, the use of paper timesheets and the accurate calculation of employees' cell phone stipends. A secondary follow-up audit will be conducted no sooner than April 2026 to verify recommendation implementation in these areas.

The closed recommendation involved working with County Information Technology (IT) to troubleshoot GPS reporting errors. After consulting with IT and the TimeClock Plus (TCP) vendor, management determined that the TCP system cannot verify the accuracy or reliability of GPS data collected from employee devices. As a result, a risk remains that location information may not provide a dependable record of employee worksites.

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.

The follow-up period for this audit covered November 1, 2024, through May 30, 2025. Our review focused on verifying the implementation status of recommendations from the July 2024 audit report through document review, analysis, and discussions with Parks and Recreation management.

We extend our appreciation to Parks and Recreation management for their cooperation during this process. The enclosed follow-up 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, appearing to read "Chris Harding". The signature is fluid and cursive, with the first name "Chris" and last name "Harding" clearly distinguishable.

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





# Action Since Audit Report

An Audit of Salt Lake County Parks and Recreation Payroll

**Original Audit: Report Issued July 2024**

9 findings with 22 recommendations issued.

**Preliminary Follow-up:** Parks and Recreation fully implemented 16 of the 22 recommendations, five are in progress, and one was closed.

	FULLY IMPLEMENTED	16
	IMPLEMENTATION IN PROGRESS	5
	NOT IMPLEMENTED	0
	CLOSED	1

## Remaining Risks

A secondary follow-up audit will be conducted by the Auditor’s Office no sooner than April 2026.

# FINDING 1. BACKGROUND CHECKS NOT CONDUCTED OR NOT CONDUCTED BEFORE THE START OF EMPLOYMENT

Risk Rating: **Significant Risk Finding**



**Recommendation 1.1** - We recommend that Parks and Recreation Management expand written policies and procedures to clearly define when background checks are required, specific timing for obtaining them, and requirements to renew background checks every three years.

Agency Action – Implemented our recommendation.



**Recommendation 1.2** - We recommend that Parks and Recreation Management work with Human Resources and the District Attorney's Office to establish and conduct reviews of Parks and Recreation positions and the list of positions requiring background checks at periodic intervals, such as annually, to ensure the list remains up to date.

Agency Action – Implemented our recommendation.

# FINDING 2. UNABLE TO PLACE RELIANCE ON TIMECLOCK ENTRIES

Risk Rating: **Significant Risk Finding**



**Recommendation 2.1** - We recommend that Parks and Recreation management develop written policies and procedures for handling missed time punches as well as the appropriate use of mobile and web-based timeclocks. Procedures should include guidelines for staff, allowed usage, management periodic review, and monitoring as well as follow-up.

Agency Action – Implemented our recommendation.



**Recommendation 2.2** - We recommend that Parks and Recreation management continue to monitor missed timeclock punches at all locations and start periodically reviewing employees' use of mobile and web-based applications.

Agency Action – Implementation in Progress.

Parks and Recreation management plans to generate TimeClock Plus reports showing the number of missed punches per employee, as well as mobile and web-based entries. The Parks and Recreation Payroll team will review the reports and communicate any concerning patterns or individuals to the Associate Division Director for appropriate follow-up.





**Recommendation 2.3** - We recommend that Parks and Recreation management provide periodic staff training on timekeeping, and work with Human Resources to take disciplinary action where appropriate.

Agency Action – Implemented our recommendation



**Recommendation 2.4** - We recommend Parks and Recreation management work with County Information Technology (IT) to troubleshoot errors in GPS reporting and to implement safeguards limiting which employees have access to TCP mobile and web-based applications.

Agency Action – Recommendation closed.

Parks and Recreation consulted with County IT and the TCP vendor and determined that while TCP collects GPS data from employee devices, it cannot verify the accuracy or reliability of that data. As a result, this recommendation was closed. Parks and Recreation updated its Standard Operating Guides to define roles and responsibilities for reviewing GPS reports while noting the system's limitations.

Regarding employee access to mobile and web-based applications, Parks and Recreation does not have specific guidelines on how employees should clock in. Instead, individual managers determine the methods they consider appropriate. By approving time in TCP, managers attest to the validity of the reported time.

## FINDING 3. AGENCY DID NOT UNDERSTAND RETRO PAY AND FINAL PAYOUT RESPONSIBILITIES

Risk Rating: **Significant Risk Finding**



**Recommendation 3.1** - We recommend that Parks and Recreation Management establish clear written policies and procedures for calculating and verifying retroactive payments and leave payouts.

Agency Action – Implemented our recommendation.



**Recommendation 3.2** - We recommend that Parks and Recreation Management work with Payroll Administration to establish a documentation retention system to ensure that documentation supporting payroll payments is maintained on file.

Agency Action – Implemented our recommendation.

## FINDING 4. DOCUMENTATION OF BONUS AWARDS NOT RETAINED

Risk Rating: **Significant Risk Finding**



**Recommendation 4.1** - We recommend that Parks and Recreation management establish and implement document retention policies and procedures. This should encompass both digital and physical document management systems to enhance document retrieval efficiency for a period deemed sufficient for business needs and any State or local requirements.

Agency Action – Implemented our recommendation.



**Recommendation 4.2** - We recommend that Parks and Recreation management work with the Mayor's Office to improve the Bonus Leave Coupon/Certificate by including the Employee's Name, EIN and Issue Date and pay period ending date that the employee requested to redeem the award on.

Agency Action – Implemented our recommendation.

## FINDING 5. TIMECARDS NOT APPROVED BY A SUPERVISOR

Risk Rating: **Significant Risk Finding**



**Recommendation 5.1** - We recommend that Parks and Recreation Management establish and document procedures regarding the review and approval of employee time by direct supervisors or managers.

Agency Action – Implemented our recommendation.



**Recommendation 5.2** - We recommend that Parks and Recreation Management establish clear procedures that address situations when the direct supervisor is unavailable to approve time. These procedures should include documentation requirements to ensure proper oversight and accountability.

Agency Action – Implemented our recommendation.

## FINDING 6. ACCESS TERMINATION REQUESTS NOT SUBMITTED TIMELY

Risk Rating: **Significant Risk Finding**



**Recommendation 6.1** - We recommend that Parks and Recreation Management work with Human Resources to ensure the timely removal of employees from timekeeping applications upon termination of employment.

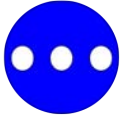
Agency Action – Implementation in Progress.

Salt Lake County policy requires agencies to request termination of county access no later than the employee's last day worked. However, Parks and Recreation management routinely terminated temporary employees within 90 days, a



practice County Human Resources has verbally approved. This recommendation will remain open and retested during a secondary follow-up audit, pending an anticipated update to the termination policy from Human Resources.

*Note: The follow-up period covered November 1, 2024, through May 30, 2025. In May 2025, Human Resources issued Policy 2-400 (New Hire and Separation Requirements), which requires agencies to revoke all employee access by the last day worked. Because the policy took effect near the end of the follow-up period and Parks and Recreation maintained its 90-day removal practice, we classified this recommendation as in progress and will retest it in the next follow-up audit.*



**Recommendation 6.2** - We recommend that Parks and Recreation Management work with Information Technology to ensure the timely removal of employees from network access upon termination of employment.

Agency Action – Implementation in Progress.

In June of 2025 Parks and Recreation implemented a new batch termination process. However, because our sample included employees who left before this implementation, 18 out of 25 (72%) employees did not have a network termination request submitted, and one (4%) was requested after the employee's termination date. Requests were submitted for the remaining six of the 25 (24%) employees.

We also noted that noted that 23 out of the 25 (92%) accounts were later deactivated by IT, but two out of the 25 (8%) still had active network accounts.

*Note: The follow-up period covered November 1, 2024, through May 30, 2025. In May 2025, Human Resources issued Policy 2-400 (New Hire and Separation Requirements), which requires agencies to terminate all County network and system access by the last day worked. Because the policy took effect near the end of the follow-up period and Parks and Recreation maintained its 90-day removal practice, we classified this recommendation as in progress and will retest it in the next follow-up audit.*

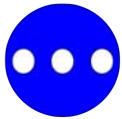
## FINDING 7. INCOMPLETE PAPER TIMESHEET DOCUMENTATION AND INACCURATE ENTRIES

Risk Rating: **Moderate Risk Finding**



**Recommendation 7.1** - We recommend that Parks and Recreation Management establish and document clear procedures for accurate completion of paper time sheets, including requiring employees' signatures and dates.

Agency Action – Implemented our recommendation.



**Recommendation 7.2** - We recommend that Parks and Recreation Management establish and document clear procedures for supervisor review of paper timesheets, including recording a legible supervisor name along with the signature.

Agency Action – Implementation in Progress.

We reviewed a sample of eight paper timesheets and found that three out of eight (37.5%) timesheets contained the supervisor's signature but did not include the supervisor's printed name. Four out of the eight (50%) employees had paper timesheets with the supervisor's printed name and signature. One of the eight (12.5%) timesheets had two copies, one with the supervisor's signature and one without. Parks and Recreation management replied that these exceptions occurred due to use of an outdated timecard form, which did not include a line for the supervisor's printed name.



**Recommendation 7.3** - We recommend that Parks and Recreation Management establish and document procedures that require an independent secondary review of manually entered time.

Agency Action – Implemented our recommendation.

## FINDING 8. CELL PHONE ALLOWANCE OVERPAYMENTS

Risk Rating: **Moderate Risk Finding**



**Recommendation 8.1** - We recommend that Parks and Recreation Management establish and implement a policy and procedure for regular reviews of cell phone agreement forms and cell phone bills to ensure alignment with any changes in employee cell phone services. The policy should include provisions requiring employees to notify Parks and Recreation Management whenever their cell phone bill amount decreases.

Agency Action – Implementation in progress.

We reviewed a sample of nine employee's cell phone reimbursements. For seven of the nine (78%) employees the stipend paid was calculated and paid correctly. However, for two of the nine (22%) employees, the stipend paid was incorrect, and the employee received more than their monthly cell phone bill.



**Recommendation 8.2** - We recommend that Parks and Recreation Management require the employee that received more than the cost of their cell phone services to repay the almost \$200 received in error.

Agency Action – Implemented our recommendation.



**Recommendation 8.3** - We recommend that Parks and Recreation Management establish a procedure for accurately calculating the allowable reimbursed amount on

each paycheck, in accordance with the County policy of providing the allowance amount per pay period rather than per month, considering the 26 pay periods per year, to prevent overpayment.

Agency Action – Implemented our recommendation.

## FINDING 9. OVERTIME COMPENSATION AGREEMENT FORM NOT CONGRUENT WITH TIME EARNED

Risk Rating: **Moderate Risk Finding**



**Recommendation 9.1** - We recommend that Parks and Recreation Management establish and implement controls to ensure consistency in overtime and compensatory time earned during each pay period based on each employee's election.





Agency Action – Implemented our recommendation.



**Recommendation 9.2** - We recommend that Parks and Recreation Management establish clear procedures that address situations when the direct supervisor is unavailable to approve time. These procedures should include documentation requirements to ensure proper oversight and accountability.

Agency Action – Implemented our recommendation.

## APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status			
			
Fully Implemented	Implementation In Progress	Not Implemented	Closed
The audit recommendation has been implemented, and the corrective actions effectively address the original issue or finding, as verified by the follow-up audit. No further action is required currently.	The agency has begun taking corrective actions to address the audit recommendation. However, full implementation has not yet been achieved.	The agency has not taken corrective action to address the audit recommendation.	Circumstances have changed surrounding the original finding or recommendation that make it no longer applicable, or the agency will only implement a portion of the recommendation as verified by the follow-up audit. No further follow-up is required.