

# Preliminary FOLLOW-UP REPORT

## An Audit of Salt Lake County SHERIFF'S OFFICE PAYROLL

MARCH 2026



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## AUDITOR'S LETTER

March 10, 2026

In accordance with Generally Accepted Government Auditing Standards (GAGAS) 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 Sheriff's Office Payroll*, following the original audit report issued in August 2024. The initial audit identified six findings with ten recommendations. The purpose of this follow-up review was to evaluate the progress made in addressing the findings and recommendations aimed at enhancing operational efficiency and compliance. The follow-up audit reviewed activities occurring from May 1, 2025 through October 31, 2025.

Based on our review of activities occurring during this period, Sheriff's Office management had fully implemented two of the ten audit recommendations. Implementation of seven recommendations was in progress during the period reviewed. One recommendation is considered closed as process changes have mitigated the associated risk. Sheriff's Office management noted that staff turnover contributed to some recommendations remaining outstanding. Management has continued to implement corrective actions since the end of the review period.

During the period reviewed, additional action was necessary to address risks related to timecard edits, background check verification, retroactive pay calculations and documentation retention, and internal policies for employee offboarding. A secondary follow-up audit will be conducted no sooner than August 2026 to assess whether these recommendations have been fully implemented and whether associated risks have been adequately mitigated.

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.

We extend our appreciation to Sheriff's Office management for their cooperation during this process. The enclosed follow-up report summarizes the current status of the recommendations based on the period reviewed. 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".

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

# Action Since Audit Report

An Audit of Salt Lake County Sheriff's Office Payroll

**Original Audit: Report Issued August 2024**

6 findings with 10 recommendations issued.

**Preliminary Follow-up:** The Sheriff's Office fully implemented two of the ten recommendations, seven remain in progress, and one is considered closed. The scope for this preliminary follow-up audit was May 1, 2025 to October 31, 2025.



FULLY  
IMPLEMENTED

2



IMPLEMENTATION IN  
PROGRESS

7



NOT  
IMPLEMENTED

0



CLOSED

1

## Remaining Risks

A secondary follow-up audit will be conducted by the Auditor's Office no earlier than August 2026.

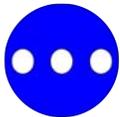
# FINDING 1. BACKGROUND CHECK NOT CONDUCTED

Risk Rating: **Significant Risk Finding**



**Recommendation 1.1** - We recommend that the Sheriff's Office management work to establish a clear internal policy outlining the background check requirements for civilian employees, including the permissible job functions that an employee can perform, if any, before receiving clearance.

Agency Action – Implemented our recommendation.



**Recommendation 1.2** - We recommend that Sheriff's Office management periodically review existing employee records and obtain background checks for any employees that do not have one on file, including the one referenced above.

Agency Action – Implementation in progress.

We reviewed a sample of 25 Sheriff's Office employees during the follow-up audit review period of May 1, 2025 through October 31, 2025 to determine whether each employee was enrolled in RAP Back. We found that:

- For 20 of 25 (80%) sampled employees, we were unable to independently verify the enrollment dates provided by management. Documentation generated from the CJIS system was restricted and could not be provided for review, and alternative supporting documentation was not consistently maintained.
- For four of the 25 (16%) sampled employees, enrollment was verified through records of fingerprinting appointments, which are required for RAP Back enrollment.
- For one of the 25 (4%) sampled employees, enrollment was verified through an invoice reflecting charges for RAP Back enrollment.

Because documentation was not consistently maintained to support enrollment in ongoing background monitoring, implementation of this recommendation is not yet complete. This recommendation will be retested during the secondary follow-up audit.

# FINDING 2. TIMECARD EDITS NOT DOCUMENTED

Risk Rating: **Significant Risk Finding**



**Recommendation 2.1** - We recommend that Sheriff's Office management establish and document procedures for supervisors and other staff making time edits, as well as the communication of those time edits to the affected employee. These procedures should include documentation requirements to ensure proper oversight and accountability.

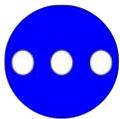
Agency Action – Implementation in progress.

During this follow-up audit, which reviewed the period from May 1, 2025 through October 31, 2025, management indicated in their November 12, 2025 response to the corrective actions from the initial audit that documentation of time edit

communications to affected employees had not previously been retained in personnel files, but that this documentation process would begin on that date. Because the implementation occurred after the follow-up audit review period, we were unable to test the effectiveness of the new process. This recommendation will be tested during the secondary follow-up audit.

## FINDING 3. PAYMENT MISCALCULATIONS

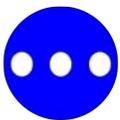
Risk Rating: **Significant Risk Finding**



**Recommendation 3.1** - We recommend that the Sheriff's Office management establish and implement written procedures that provide a system of review for data entered in the payroll system to ensure that payment records are maintained and that employees are paid accurately.

Agency Action – Implementation in progress.

Sheriff's Office management established written procedures to review payroll system data using a Gross if Different (GID) report to help ensure payment accuracy. The GID report identifies variances between the gross amount expected to be paid and the amount actually paid, commonly due to mid-period status changes, salary changes, or retroactive adjustments. A written standard operating procedure outlining this review process was published on November 19, 2025, and states that the report was to be sent to Mayor's Finance Administration (MFA) each payroll Monday. However, the SOP did not include all required elements such as retention requirements for maintaining documentation of these reviews within the Sheriff's Office. As a result, implementation of this recommendation is not yet complete and will be retested during the secondary follow-up audit.



**Recommendation 3.2** - We recommend that Sheriff's Office management establish clear written policies and procedures for calculating and verifying retroactive payments and for periodic reviews of additional pay amounts, such as in acting in rate payments, to identify and address any discrepancies.

Agency Action – Implementation in progress.

In their November 12, 2025 response to the corrective actions from the initial audit, management stated that a written standard operating procedure existed for calculating additional pay. However, the query required by the procedure was not applied to all types of additional pay until November 12, 2025, which was after the follow-up audit review period of May 1, 2025 through October 31, 2025. Because the procedure had not yet been applied during the period reviewed, we were unable to test its effectiveness. This recommendation will be tested during the secondary follow-up audit.



**Recommendation 3.3** - We recommend that the Sheriff's Office management work with Payroll Administration to establish a documentation retention system to ensure that

calculations supporting the amount of retro payments is maintained on file.

Agency Action – Implementation in progress.

We reviewed supporting documentation for the population of 10 retro pay timecard entries processed during the follow-up audit review period of May 1, 2025 through October 31, 2025 and noted the following:

- **Payment Calculation Documentation**
  - For nine out of 10 (90%) retro payments, supporting documentation on file included how the payment amount was calculated.
  - For one of the 10 (10%) retro payments, supporting documentation did not include sufficient detail showing how the total retroactive payment was calculated. Documentation included the hours to be paid at the old and new rates and a request to MFA to ensure the correct payment. A second document included the amount owed but did not show how the total was calculated.
  
- **Payment Calculation Accuracy**
  - For five of the 10 (50%) retro payments, the Sheriff's Office supporting calculations agreed with our recalculations and with the amount paid to the employee.
  - For five of the 10 (50%) retro payments, the amount owed according to the Sheriff's Office supporting documentation did not agree with Internal Audit's recalculation or to the amount paid to the employee. After the Sheriff's Office Fiscal Operations Manager discussed our observations with MFA, management explained that the differences resulted from inaccurate overtime and holiday pay rates.

Because supporting documentation either contained calculation errors or lacked sufficient detail to support the payment amount, and because amounts were not independently confirmed with MFA in advance, implementation of this recommendation is not yet complete. This recommendation will be retested during the secondary follow-up audit.

## FINDING 4. PERSONAL IDENTIFIERS NOT PROPERLY SECURED

Risk Rating: **Significant Risk Finding**



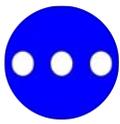
**Recommendation 4.1** - We recommend that Sheriff's Office management implement measures to restrict access to documents containing employee personal identifier information. Management should consider the following options:

- The Fiscal Manager keeping the key with her.
- Utilizing a key lockbox for authorized personnel.
- Securely scanning documents and limiting access to the folder on the network drive and securely destroying the original documents.

Agency Action – Implemented our recommendation.

## FINDING 5. ACCESS TERMINATION REQUESTS NOT SUBMITTED OR NOT SUBMITTED TIMELY

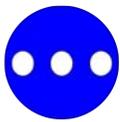
Risk Rating: **Significant Risk Finding**



**Recommendation 5.1** - We recommend that Sheriff's Office management establish and implement internal policies and procedures for employee offboarding. This policy should specifically address the timely termination of access to sensitive data and systems, such as timekeeping and network access.

Agency Action – Implementation in progress.

The Sheriff's Office established written policies and procedures for employee offboarding; however, the procedures allowed one to three business days after an employee's effective termination date to complete offboarding and access termination. This timeframe conflicts with Salt Lake County Human Resources Policy 2-400: New Hire and Separation Requirements, which requires agencies to submit separation requests, requests to County IT for termination of County network access, and to terminate agency-specific access, no later than the employee's last day worked. Because Sheriff's Office policy does not align with County Human Resources policy, implementation of this recommendation is not yet complete and will be retested during the secondary follow-up audit.



**Recommendation 5.2** - We recommend that the Sheriff's Office 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 their November 12, 2025 response to the corrective actions from the initial audit, management indicated that their internal policy regarding employee offboarding was implemented on November 7, 2025, which was after the follow-up audit review period of May 1, 2025 through October 31, 2025. Additionally, as noted above, the Sheriff's Office internal policy allowed one to three business days after an employee's effective termination date to complete offboarding and access termination, which conflicted with Human Resource Policy. Because the revised policy was implemented after the period reviewed and does not fully align with County policy, this recommendation will be tested during the secondary follow-up audit.

## FINDING 6. INACCURATE ENTRIES OF W-4 DATA

Risk Rating: **Moderate Risk Finding**



**Recommendation 6.1** - We recommend that Sheriff's Office management establish and document procedures for obtaining, storing, and entering W-4 forms. These procedures

should include a secondary review and approval to ensure the accuracy of the data entered.

#### Agency Action – Closed

In 2023, the County implemented a PeopleSoft Employee Self Service process allowing employees to submit Form W-4 information directly within the payroll system. This change addresses the process weaknesses identified in the original finding and mitigates the associated risk. Accordingly, this recommendation is considered Closed, and no further follow-up is required.

## APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status			
 <p><b>Fully Implemented</b></p>	 <p><b>Implementation In Progress</b></p>	 <p><b>Not Implemented</b></p>	 <p><b>Closed</b></p>
<p>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 at this time.</p>	<p>The agency has begun taking corrective actions to address the audit recommendation. However, full implementation has not yet been achieved.</p>	<p>The agency has not taken corrective action to address the audit recommendation.</p>	<p>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.</p>