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# Audit of Countywide Policies

SEPTEMBER 12, 2023

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# Audit of Countywide Policies

## Scope and Objectives

The primary objectives of this audit were to provide a high-level overview of the county policies, identifying areas where policies may be outdated, not followed, or missing essential signatures. The audit was executed through two distinct analytical efforts:

1) A Comprehensive Review of Each Individual Policy to:

- Ascertain the most recent date the policy was posted to the County website.
- Verify whether signatures were recorded on the official policy as viewable by the public.
- Evaluate whether the policy was aligned with the current functions of the entities involved.

2) Attribute Testing of Five Judgmentally Selected County Policies.

# Audit of Countywide Policies

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- **FINDING 1: Obsolete responsibilities stated in County Policies**
- **FINDING 2: No evidence of periodic and consistent review of policies**
- **FINDING 3: 67 percent of published policies on the County website lack the required three approval signatures**

# Why does this matter?

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**H.B. 358 (2023 Session):**

**- Audits conducted according to Generally Accepted Governmental Auditing Standards**

**YellowBook (where the standards are published):**

**3.81 The following are considered management responsibilities:**

- 1. setting policies and strategic direction for the audited entity;**

# FINDING 1: Obsolete responsibilities stated in County Policies

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## Recommendations:

1. We recommend that the relevant agencies, including the County Council, review and revise policies that reference the County Auditor and subdivisions of the office that are now under Mayor's Finance in the identified Sections. The revised policies should be submitted for approval by the County Council.
2. We recommend a systematic review of all existing county policies to be completed within the next two years, along with the development of mechanisms for systematic, regular review of policies thereafter.
3. We recommend that the County Council revoke Policy 1030, Electronic Communications Coordination Board if it is determined to be no longer applicable.

## **FINDING 2: No evidence of periodic and consistent review of policies**

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### **Recommendations:**

1. We recommend that the County Council either:
  1. Update Policy 2 to include reference as to who is responsible for reviewing all County policies for accuracy and relevancy, as well as a frequency of reviews, or
  2. Update each County policy to include its own review frequency, as necessary, and identify who is responsible for ensuring it's reviewed and updated, when necessary.
2. We recommend that the last review and update be published to the County website to ensure that County employees are reviewing the most recent version of the policy.

## **FINDING 3: 67 percent of published policies on the County website lack the required three approval signatures**

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### **Recommendations:**

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

# Policies referencing the Auditor

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- Policy 1004 - Art Deaccessioning
- Policy 1006 - Donation of Property or Funds to Salt Lake County
- Policy 1023 - Processing Education and Training Expenditures
- Policy 1030 - Electronic Communications Coordination Board
- Policy 1105 - Distribution of Approved Documents and Materials within Payroll
- Policy 1125 - Safeguarding Property/Assets
- Policy 1202 - Authorization and Processing of Certain Payments
- Policy 1203 - Petty Cash and Other Imprest Funds
- Policy 1215 - Electronic Funds Transfer Disbursements
- Policy 1215 - Electronic Funds Transfer Disbursements
- Policy 1220 - Management of Accounts Receivable and Bad Debt Collection
- Policy 1306 - Collection of Bad Checks
- Policy 1450 - Charitable solicitation of county employees