

The background of the slide features a large, light blue watermark of the official seal of the Auditor of Salt Lake County. The seal is circular and contains a central figure of a person holding a scale and a sword, with a banner above the figure that reads "AUDITOR" and a smaller banner below it that reads "1896". The outer ring of the seal contains the text "SALT LAKE COUNTY" and "UTAH" at the bottom. Two yellow stars are positioned on the left and right sides of the seal.

AUDITOR

1896

**A Financial Audit  
of the Salt Lake  
County Council**

# AUDIT REPORT

## A Financial Audit of the Salt Lake County Council

APRIL 2024



Chris Harding, CPA, CFE, CIA  
County Auditor

Office of the Auditor  
Salt Lake County

## *Audit Team*

### **Audit Team**

Audra Bylund, Audit Manager  
Matthew Cullinen, Internal Auditor

### **Audit Management**

Chris Harding, CPA, CFE, CIA, County Auditor  
Richard Jaussi, MBA, Chief Deputy Auditor  
Roswell Rogers, Senior Advisor  
Shawna Ahlborn, Audit Division Director

### **Audit Committee**

Marty Van Wagoner, CPA, MBA

## *Objectives & Scope*

Examine Salt Lake County Council's financial and business processes and provide reasonable assurance that:

- Internal controls are adequate and effective
- Processes complied with applicable policies, fiscal ordinances, statutes and laws
- County assets are safeguarded against fraud, waste, or abuse

Audit Scope:

January 1, 2021 to August 31, 2023.

# *Agreement to the Facts Meeting*

Meeting Date: March 14, 2024

Location: Virtually via WebEx

## Central Staff:

David Delquadro

Mitch Park

Hoa Nguyen

## Council Offices Represented:

Chair Laurie Stringham

Arlyn Bradshaw

Ann Granato

David Alvord

# Findings & Recommendations

- 6 Audit Findings
  - 1 Critical Risk
  - 2 Significant Risks
  - 1 Moderate Risks
  - 2 Low Risks
- 12 Audit Recommendations
  - Agency Agreed to All Recommendations

# Critical Risks

- Unreported theft of County laptop

# Significant Risks

- Noncompliance with Countywide Policy 1125: Safeguarding Property/Assets
- Lack of Meal Approval Forms for meals purchased on Purchasing Cards (Pcards)

# Moderate Risks

- Capital Assets not tagged



# Low Risks

- Sales tax paid on reimbursement
- Invoices not uploaded to PCard Place in 2021

*Audit Report  
Posted on our  
Website*



**THANK YOU**