

A Financial Audit of the Salt Lake County Council

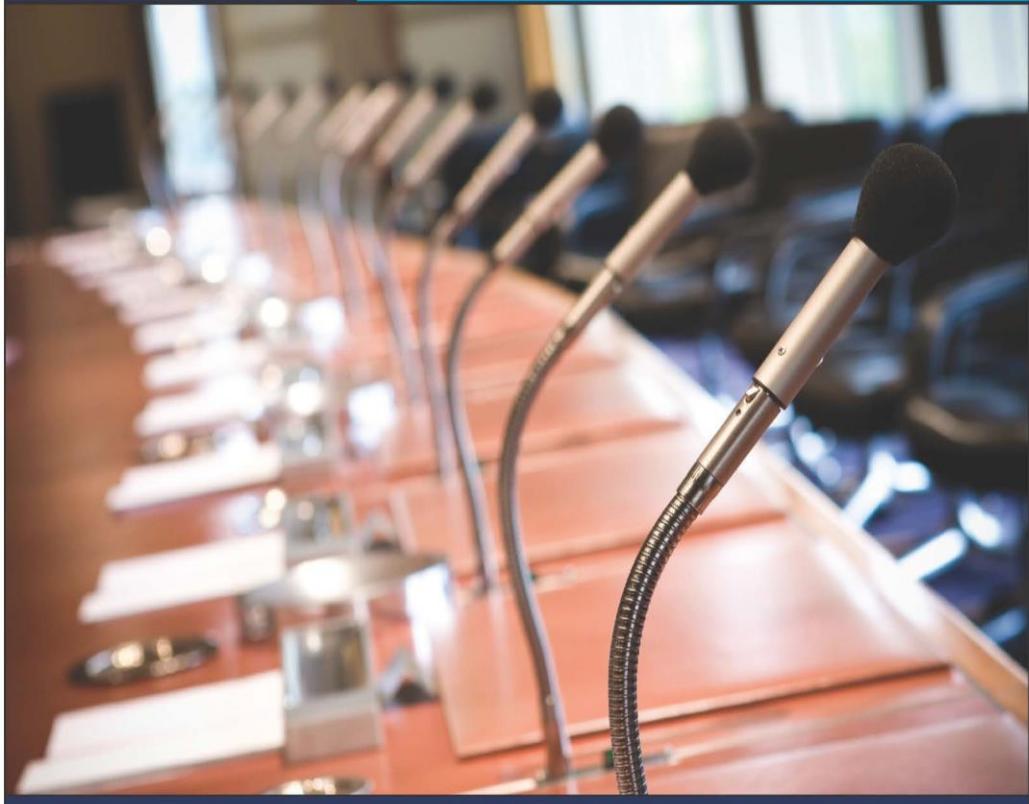
AUDITOR

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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

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

***Audit Report
Posted on our
Website***



The image shows a laptop screen with a white background. In the top right corner of the screen, the text "Latest Reports" is displayed. Below this, there is a rectangular box containing a photograph of a conference table with microphones and papers. To the right of the photo, the text "Financial Audit of the Salt Lake County Council" is written in a dark red font. Underneath this, a smaller text block states: "The Auditor's Office recently completed a financial audit of the Salt Lake County Council." The laptop is positioned on a white surface, and the background behind the laptop is blue.

Latest Reports



Financial Audit of the Salt Lake County Council

The Auditor's Office recently completed a financial audit of the Salt Lake County Council.

MacBook

THANK YOU