



AUDITOR

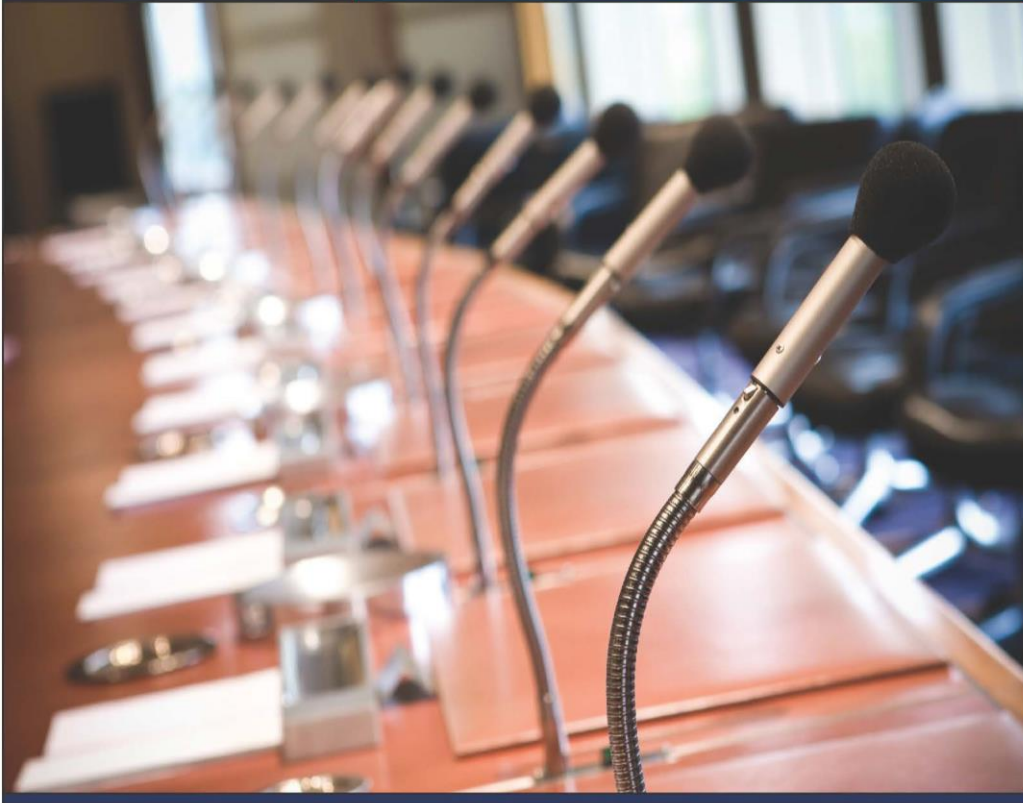
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**A Financial Audit
of the Salt Lake
County Council**

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