

The background features a large, faded seal of the Auditor of Salt Lake County. The seal is circular with a rope-like border. At the top, a banner reads "AUDITOR". Below the banner is the year "1806". The central part of the seal depicts a figure holding a scale and a sword, with a star on either side. The words "SALT LAKE COUNTY" are written around the bottom half of the seal.

# **A Countywide Audit of Payroll:**

## **Library Services**

# AUDIT REPORT

## An Audit of Salt Lake County Library Services Payroll

MARCH 2024



Chris Harding, CPA, CFE, CIA  
County Auditor

Office of the Auditor  
Salt Lake County

## *Audit Team*

### Audit Team

Brenda Nelson, CISA, Audit Manager  
Tammy Brakey, Sr. Internal Auditor  
Hao Evans, CFE, Internal Auditor  
Abigail Cooper, Internal Auditor  
Chris Scott, 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*

Provide reasonable assurance that the internal controls in place are adequate and effective and that the payroll processes comply with all applicable fiscal ordinances, policies, and procedures. Areas of audit focus:

- Onboarding of new employees
- Timekeeping
- Special allowances paid through payroll
- Overtime and compensatory time
- Reconciliations of payroll time and expenditures
- Offboarding of terminated employees

Audit Scope:

September 1, 2021 to August 31, 2022.

# Attendance

## Agreement to the Facts Meeting

Meeting Date: February 27, 2024

Location: Virtually via WebEx

Name	Attendance	Response	Attended
Shawna Ahlborn	Meeting Organizer	None	✓
Richard Jaussi	Required Attendee	Accepted	✓
Chris W. Harding	Required Attendee	Accepted	✓
Brenda K. Nelson	Required Attendee	Accepted	✓
Tammy Brakey	Required Attendee	Accepted	✓
Chris Scott	Required Attendee	Accepted	✓
Hao Evans	Required Attendee	Accepted	✓
Abigail Cooper	Required Attendee	Accepted	✓
Leslie Workman-Webster	Required Attendee	Accepted	✓
Russell Snow	Optional Attendee	None	✗
Pamela Park	Required Attendee	Accepted	✓
Joey McNamee	Required Attendee	Accepted	✓
Roswell M Rogers	Optional Attendee	Accepted	✓
Erin Litvack	Optional Attendee	Declined	✗
Robin Chalhoub	Optional Attendee	Accepted	✓
Erin Sanderson	Optional Attendee	Accepted	✓
Kathy Christiansen	Optional Attendee	Tentative	✗
Carrie Hackworth	Optional Attendee	Accepted	✓

✓ - Attended

✗ - Did not attend

# Findings & Recommendations

- 9 Audit Findings
  - 4 Significant Risks
  - 5 Moderate Risks
- 20 Audit Recommendations
  - Agency Agreed to All Recommendations

# Significant Risks

- Form I-9 and Background Checks not Conducted Before the Start of Employment
- Timecards Not Approved by a Supervisor
- Agency Did Not Understand Retro Pay and Final Payout Responsibilities
- Documentation of Bonus Awards Not Retained

# Moderate Risks

- No Internal Policy for On-Call Requirements
- W-4 Forms Not Obtained and On File
- Employee Received Compensation while on Unpaid Leave

# Moderate Risks

- Termination Requests and Final Paychecks not Timely
- Overtime Compensation Agreement Form Not Congruent with Time Earned and No Internal Policy for Exempt Employees' Compensatory Time



# *Audit Report Posted on our Website*

## Latest Reports



### **Audit of Library Services Payroll**

The Auditor's Office recently completed an payroll audit of Library Services

MacBook

**THANK YOU**