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

AUDIT REPORT

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.

Agreement to the Facts Meeting

Meeting Date: February 27, 2024

Location: Virtually via WebEx

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



- 9 Audit Findings
 - > 4 Significant Risks
 - > 5 Moderate Risks

- 20 Audit Recommendations
 - Agency Agreed to All Recommendations

- 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

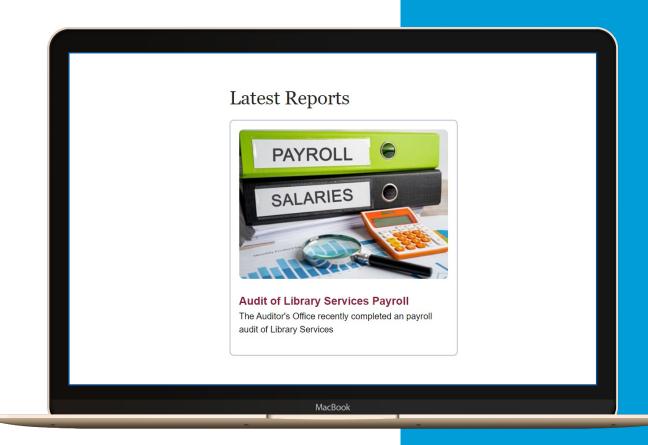
No Internal Policy for On-Call Requirements

W-4 Forms Not Obtained and On File

 Employee Received Compensation while on Unpaid Leave 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



THANK YOU