

2022 Budget Proposal

Auditor

SALT LAKE COUNTY



Proposed Budget | 2022

- 4 Year Budget Comparison

General Fund/110	2021	2020	2019	2018
Compensation & Benefits	\$1,771,150	\$1,725,258	\$1,922,679	\$1,796,060
Operations	\$145,820	\$145,820	\$143,105	\$185,675
Totals	\$1,916,970	\$1,871,078	\$2,065,784	\$1,981,735

Tax Fund/340	2021	2020	2019	2018
Compensation & Benefits	\$1,211,269	\$1,165,156	\$1,160,323	\$1,238,666
Operations & Capital Purchases	\$277,470	\$277,470	\$310,420	\$293,770
Overhead/Indirect Costs	\$437,660	\$490,056	\$429,846	\$474,573
Totals	\$1,926,399	\$1,932,682	\$1,900,589	\$2,007,009

Proposed Budget | 2022

- 2020 Budget Cuts
 - General Fund
 - Compensation & Benefits: (\$202,596)
 - Operations: (\$7500)
 - **TOTAL: (\$210,096)**
 - Tax Fund
 - Compensation & Benefits: (\$45,500)
 - Operations: (\$30,450)
 - **TOTAL: (\$75,950)**
- Through the end of 2021, we have not requested a reinstatement of any cuts, from either fund.
- For 2022, we are asking to reinstate **\$7500** of the **\$286,046** cut to cover increased postage costs and needed equipment maintenance.

Proposed Budget | 2022

- 2022 Budget Request

General Fund/110	2022	2021	2020	2019
Compensation & Benefits	\$1,782,474	\$1,771,150	\$1,725,258	\$1,922,679
Operations	\$145,820	\$145,820	\$145,820	\$143,105
Totals	\$1,928,294	\$1,916,970	\$1,871,078	\$2,065,784

Tax Fund/340	2022	2021	2020	2019
Compensation & Benefits	\$1,195,486	\$1,211,269	\$1,165,156	\$1,160,323
Operations & Capital Purchases	\$284,970	\$277,470	\$277,470	\$310,420
Overhead/Indirect Costs	\$437,660	\$437,660	\$490,056	\$429,846
Totals	\$1,918,116	\$1,926,399	\$1,932,682	\$1,900,589

Review | Property Tax Division

Online Property Tax Appeal Filings

- Total number of appeals received electronically in 2021 = **1,363**
- Percentage of total appeals filed in 2021 = **70% (1363/1956)**

Paperless Property Tax Appeals Workflow

- Property tax appeals processing is paperless for the second year now.
- Saves approximately 60,000 printed pages of paper per year.
- Implemented in 2020 in response to COVID-19. Development began pre-2020 with major efforts from the IT Services Division.
- We appreciate the cooperation and efforts of Council's Tax Administration, the County Assessor, and the Board of Equalization (All of YOU!) for helping to make this program a success.

Review | Property Tax Division

eNotices & eNOV Program

- Total number of subscribers in 2021:
 - **36,606** (this is the number of eNOVs successfully delivered and opened by the taxpayer)
 - **9.6% of total parcels**
 - **55,401 total eNOVs** (with an approximate 2/3 open rate)
- Estimated postage/mailing cost savings = **\$15,795**

Online Delinquent Property Tax Sale

- The first time since 1991, no properties were struck to the County.
- 2021 total proceeds = **\$422,478** (\$71,062 in taxes + \$351,416 in excess funds)
 - Properties were bid up **595%** (more than double the seven-year average of 261%)
 - In other words, properties sold for about 6 times the taxes owed, as compared to the average of about 2.5 times the taxes owed.

Review | Audit Services Division

COVID-19 Time Reporting Code Exceptions

- Total number of comments analyzed in 2021:
 - **4,013,987** (total number of comments analyzed in 2021, including carry over from 2020)
 - **22,991** (TRC's analyzed with no comments)
 - **2,416** (total comment exceptions)
 - **4,571** (total missing comment exceptions)

PCI DSS Compliance Validation 2021

- All 21 of the County and non-county entities that were required to demonstrate compliance with the PCI DSS in 2021, did so by the September 30th deadline.
 - 750,000 payment card transactions were processed during 2020
 - \$49.8 million in payment card transactions were processed during 2020, down from \$81.5 million in 2019. (39% decrease in credit card revenue)
 - Community Services accounted for 95% of the decrease. (Parks and Recreation, Library Services, and the Clark Planetarium were shut down during portions of 2020)

Review | Audit Services Division

Audit Services Division - 2021 Audit Project Tracker as of 26 October 2021

Audit Project	Planning/Survey	Fieldwork	Quality Assurance	Report Writing	Post-Audit Follow-Up
Fleet - Cash Disbursements & Payables, Fuel, Parts & Supplies	██████████	██████████	██████████	██████████	
Golf Courses - Cash Receipts & Receivables	██████████	██████████	██████████	██████████	
Justice Court - Limited Scope	██████████	██████████	██████████	██████████	
Solid Waste Management - Limited Scope	██████████	██████████			
Countywide - PCI DSS Compliance Validation 2021	██████████	██████████	██████████	██████████	
Golf Courses - PCI DSS Compliance (IT Audit)	██████████	██████████			
County Treasurer - Performance Measures (O & I)	██████████	██████████			
Library Services - Performance Measures (O & I)	██████████	██████████			
County Recorder - Cash Receipts & Receivables					
Animal Services - Service Contract Revenue					
Flood Control - Cash Receipts & Receivables					
Parks & Rec - Softball Complex Cash Receipts & Receivables					
Countywide - Petty Cash Expenditures					
Countywide - COVID-19 Time Reporting Code Exceptions - SP	██████████	██████████			
Fee Analysis for Utah State Auditor - Special Project	██████████				
Copperview Rec Center - Key Controls	██████████	██████████	██████████	██████████	██████████
Whitmore Library - Key Controls	██████████	██████████	██████████	██████████	██████████
Facilities Management - Financial/Internal Controls	██████████	██████████	██████████	██████████	██████████
Solid Waste Management - Key Controls	██████████	██████████	██████████	██████████	██████████
Library Services - PCI DSS Compliance (IT Audit)	██████████	██████████	██████████	██████████	
Justice Court - PCI DSS Compliance (IT Audit)	██████████	██████████	██████████	██████████	
IT Services - Financial/Internal Controls	██████████	██████████	██████████	██████████	

Key:

- ██████████ Audit Projects Carried Forward from 2020
- ██████████ Pending Audits (From 2021 REVISED Audit Plan)
- ██████████ Follow-up Audits
- ██████████ Progress Since Last Update (28 September 2021)

Questions?

