The background features a large, faded seal of the Salt Lake County Auditor. The seal is circular with a gold border and contains the text "AUDITOR" at the top, "1806" in the center, and "SALT LAKE COUNTY" at the bottom. There are two gold stars on either side of the central text.

**An Audit of the
Salt Lake County
Clerk's Office
Interlocal Election
Agreements**

Audit Team

Audit Team

Audra Bylund, Audit Manager

Pete Busche, CIA, Senior Internal Auditor

Tyler Standing, 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 Clerk's Office interlocal election agreements and provide reasonable assurance that:

- Internal controls are adequate and effective
- Processes complied with applicable fiscal ordinances, policies and procedures
- Adequate controls are in place for billing, collection, and accounting of election payments

Audit Scope:

January 1, 2021 to December 31, 2022.

Note: The Auditor's Office did not audit the election results or voter rolls.

Agreement to the Facts Meeting

Meeting Date: May 13, 2024

Location: Virtually via Webex

Clerk Staff:

Lannie Chapman, County Clerk

Nikila Venugopal, Chief Deputy Clerk

Thomas Reese, Election Director

Ann Stoddard, Fiscal Manager

Auditor Staff:

Richard Jaussi, Chief Deputy Auditor

Roswell M Rogers, Senior Advisor

Shawna Ahlborn, Audit Division Director

Audra Bylund, Audit Manager

Pete Busche, Senior Internal Auditor

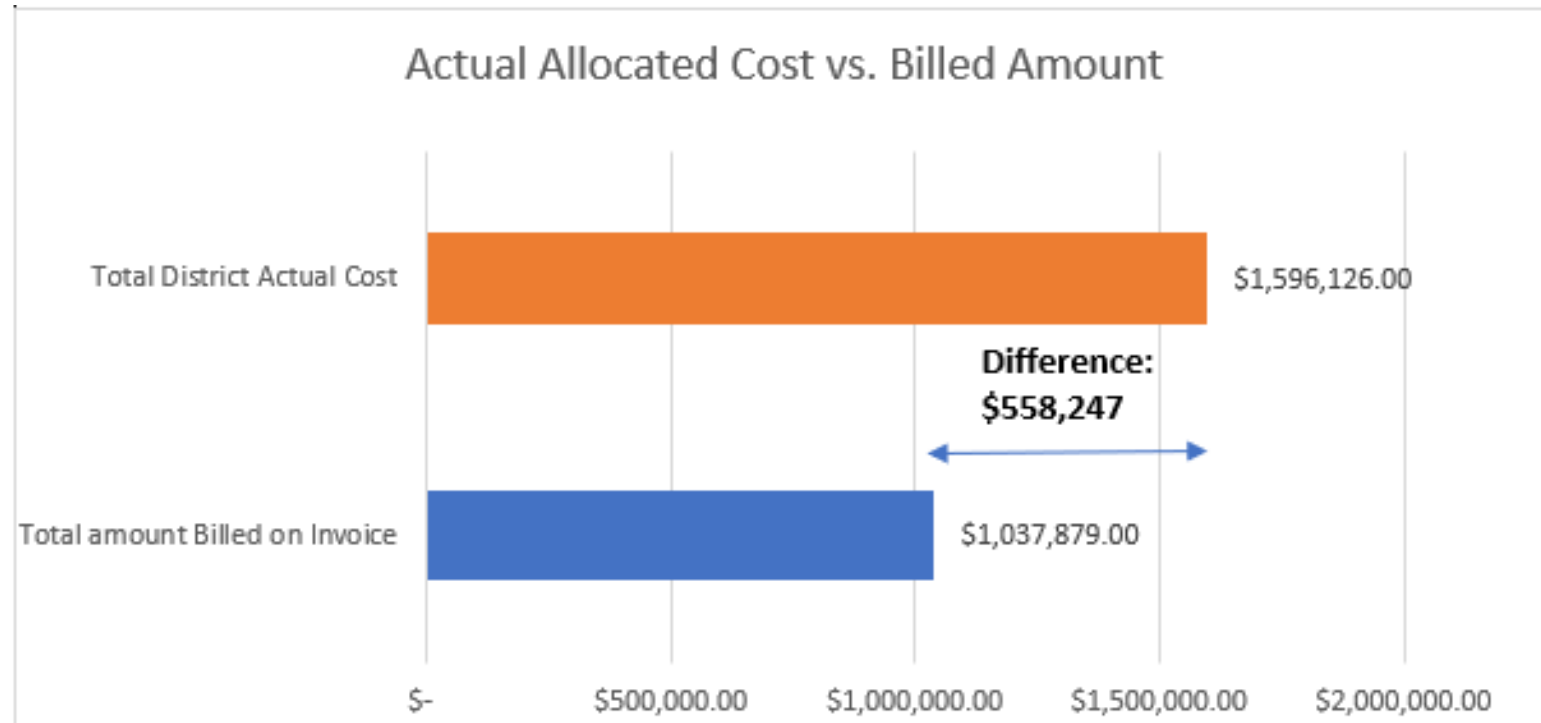
Tyler Standing, Internal Auditor

Findings & Recommendations

- 15 Audit Findings
 - 1 Critical Risk
 - 8 Significant Risks
 - 4 Moderate Risks
 - 2 Low Risks
- 28 Audit Recommendations
 - Agency Agreed to All Recommendations

Critical Risks

- Municipalities not billed for actual costs due to "Not-to-Exceed" Clause in contracts



Sources: Salt Lake County Clerk Office's spreadsheet "21 Election Cost Estimate" and 2021 municipal election invoices.

Significant Risks

- Absence of Written Policies & Procedures for allocating election costs among municipalities
- Inconsistencies Between Estimate & Actual Cost Formulas for municipalities
- Inconsistencies in actual cost allocations & calculation input errors
- Calculation Factors for special districts did not include supporting documentation

Significant Risks

- Special Districts not billed for actual costs of 2021 General Election
- Insufficient Source Documentation for Sampled Election Costs
- Absence of Written Procedures for Calculating & Allocating Actual Costs between Primary & General Elections
- Municipalities were billed Not-to-Exceed Amounts that did not agree to election voting type amount in contract

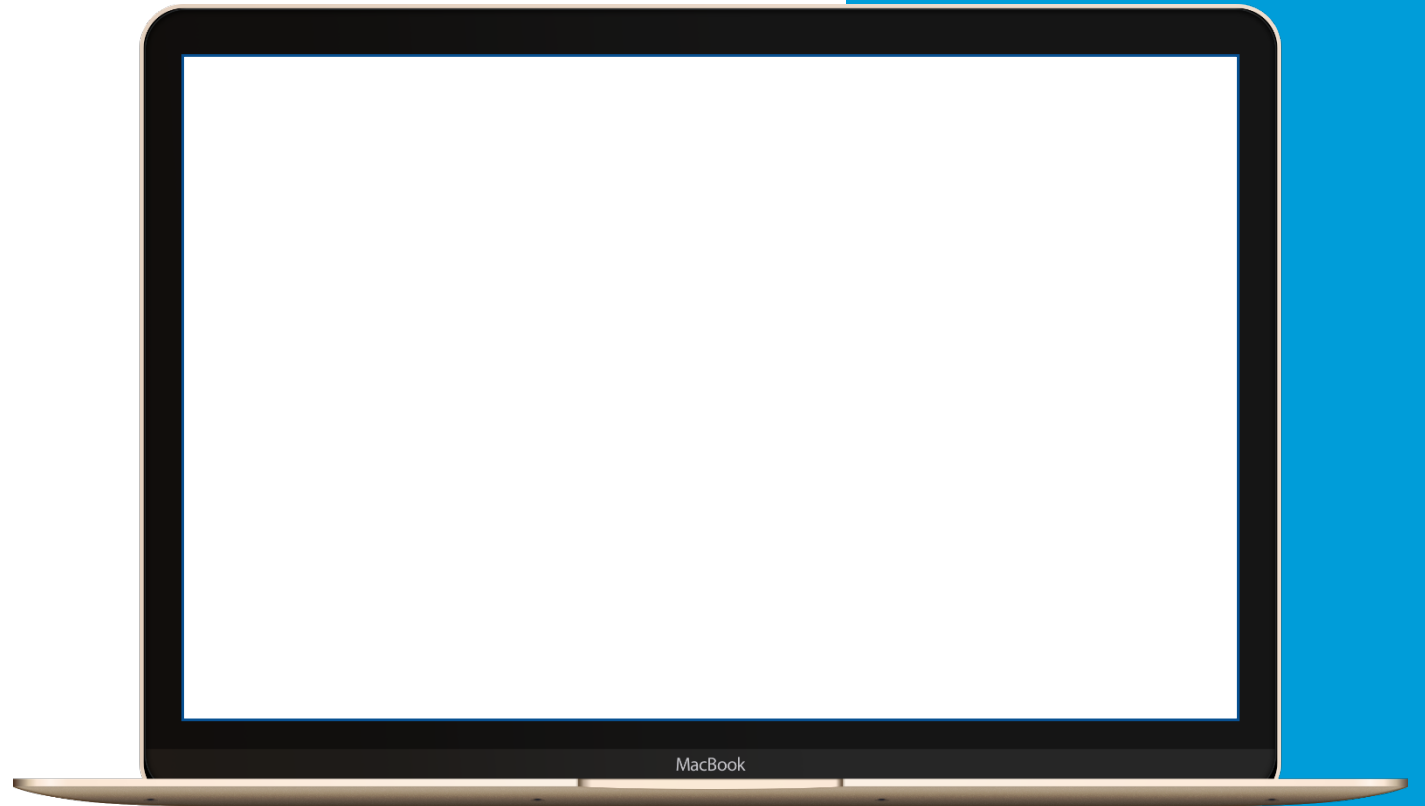
Moderate Risks

- Insufficient Source Documentation of Rank Choice Voting Estimates & Actual Costs
- Election Cost Summary Not Included on Invoices & One Irregular Invoice
- Lack of Check Log Documentation for Municipal Election Payments
- Inadequate Documentation of Collection Efforts for Delinquent Election Payments

Low Risks

- Review of Elections Cost Calculations by Elections Director or Alternative Designee Not Documented
- Election Cost Calculation Spreadsheet Not Protected and Changes Are Not Tracked

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



THANK YOU