

The background features a large, light blue watermark of the official seal of the Auditor of the County of Santa Clara. The seal is circular with a scalloped outer edge. At the top, a banner contains the word "AUDITOR". Below the banner, the year "1856" is visible. The central part of the seal depicts a landscape with a mountain range and a river. Two five-pointed stars are positioned on either side of the central scene. The text "COUNTY OF SANTA CLARA" is written around the bottom inner edge of the seal.

AUDITOR

**A Countywide Audit
of Payroll:
Behavioral Health,
Facilities
Services, and
Council Tax**

Administration

AUDIT REPORT

An Audit of Salt Lake County Behavioral Health Payroll

NOVEMBER 2023

AUDIT REPORT

An Audit of Salt Lake County Facilities Services

JANUARY 2024

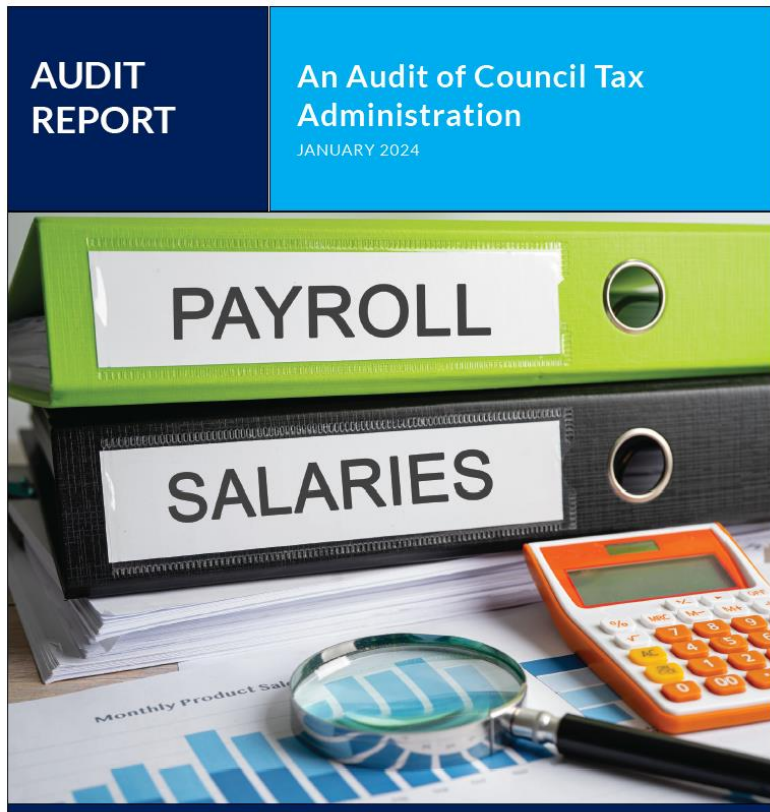
AUDIT REPORT

An Audit of Council Tax Administration

JANUARY 2024

PAYROLL

SALARIES



Chris Harding, CPA, CFE, CIA
County Auditor

Office of the Auditor
Salt Lake County

Audit Team

Audit Team

Brenda Nelson, CISA, Audit Manager

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Richard Jaussi, MBA, Chief Deputy Auditor

Roswell Rogers, Senior Advisor

Shawna Ahlborn, Audit Division Director

Audit Committee

Marty Van Wagoner, CPA, MBA

Objectives

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.

All Three Agencies Agreed to All Recommendations

- Behavioral Health Services
- Facilities Services
- Council Tax Administration

The background of the slide features a large, faint watermark of the Seal of the Auditor General of Ontario. The seal is circular with a gold border and contains the text 'AUDITOR' on a banner at the top, '1896' in a gold shield below it, and 'ONTARIO' at the bottom. The central part of the seal depicts a figure holding a scale and a sword, with a star on either side.

AUDITOR

1896

**Common Findings across
Multiple Agencies**

Significant Risk Finding

Timecards Not Approved by a Supervisor

- Behavioral Health Services
- Facilities Services
- Council Tax Administration

Moderate Risk Finding

Agency Did Not Understand Retro Pay Responsibilities

- Behavioral Health Services
- Council Tax Administration

Moderate Risk Finding

No Internal Policy for Exempt Employee's Compensatory Time

- Facilities Services
- Council Tax Administration

Moderate Risk Finding

Inaccurate Entries of W-4 Data

- Behavioral Health Services
- Facilities Services

The background of the slide features a large, faint watermark of the Seal of the Auditor General of Ontario. The seal is circular with a gold border and contains a central figure holding a scale and a sword, with the year 1896 below. The word 'AUDITOR' is written in a banner at the top, and 'ONTARIO' is written along the bottom edge of the seal.

AUDITOR

1896

**Findings for
Behavioral Health
Services**

Significant Risk Finding

- **Background Checks Not Conducted or Not Conducted Before the Start of Employment**

Moderate Risk Finding

- **Overtime Compensation Agreement Forms Not on File**

The background of the slide features a large, faint watermark of the Seal of the Auditor of the Commonwealth of Massachusetts. The seal is circular and contains a central figure of a Native American holding a bow and arrow. Above the figure is a banner with the word "AUDITOR" and a smaller banner below it with the year "1896". The outer ring of the seal contains the text "SEAL OF THE AUDITOR OF THE COMMONWEALTH OF MASSACHUSETTS" and two five-pointed stars.

AUDITOR

1896

**Findings for
Facilities Services**

Significant Risk Findings

- **No Reconciliation of Data Transferred to the Payroll System**
- **Retroactive Payment Miscalculation**

Moderate Risk Findings

- Overtime Compensation Agreement Forms Not on File
- Termination Requests Submitted After Employees' Last Working Date

The background of the slide features a large, faint watermark of the official seal of the Auditor of the City of San Francisco. The seal is circular and contains the text 'AUDITOR' at the top, '1896' in the center, and 'CITY OF SAN FRANCISCO' around the bottom edge. It also includes a central figure and two stars.

AUDITOR

1896

**Findings for Council
Tax Administration**

Council Tax Administration

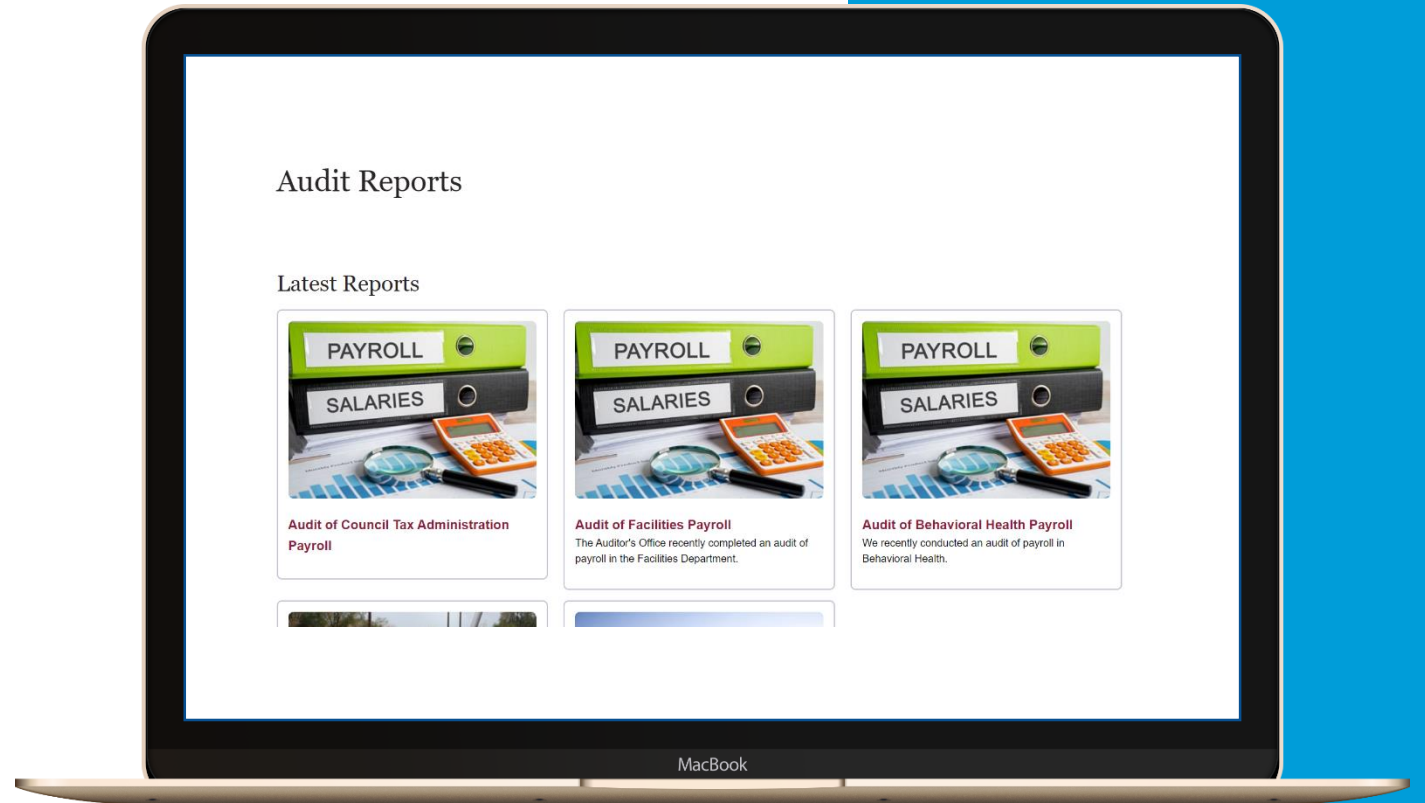
Significant Risk Findings

- Inadequate Segregation of Duties

Moderate Risk Findings

- Access Termination Requests Not Submitted Timely
- Personal Identifiers Not Properly Secured

Audits Posted on our Website



THANKS