



**A Countywide Audit of  
Payroll:  
Assessor's Office  
Arts & Culture  
Parks & Recreation**

## AUDIT REPORT

An Audit of Salt Lake County  
Parks & Recreation Payroll

JULY 2024

## AUDIT REPORT

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JUNE 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  
Tammy Brakey, Sr. Internal Auditor  
Matthew Cullinen, Internal Auditor  
Abigail Cooper, Internal Auditor  
Jacob Cantwell, Internal Auditor  
Chris Scott, Internal Auditor  
Hao Evans, 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 Objectives

## *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.

# *Agreement to the Facts Meetings*

## Assessor's Office

Meeting Date: May 2, 2024  
Location: Virtually via Webex

### Assessor's Office Staff:

Chris Stavros, County Assessor  
Tyler Andrus, Chief Deputy Assessor  
Reco Redhor, Division HR Coordinator  
Holly Hutchison, Admin & Fiscal Manager

### Auditor's Office Staff:

Richard Jaussi, Chief Deputy Auditor  
Brenda Nelson, Audit Manager  
Tammy Brakey, Senior Internal Auditor  
Jacob Cantwell, Internal Auditor

## Arts & Culture

Meeting Date: July 3, 2024  
Location: Virtually via Webex

### Arts & Culture Staff:

Robin Chalhoub, Community Services  
Department Director  
Matthew Castillo, Division Director  
Jacquelynn Jones, HR Coordinator

### Auditor's Office Staff:

Chris Harding, County Auditor  
Richard Jaussi, Chief Deputy Auditor  
Shawna Ahlborn, Audit Division Director  
Brenda Nelson, Audit Manager  
Jacob Cantwell, Internal Auditor  
Matthew Cullinen, Internal Auditor  
Abigail Dalton, Internal Auditor

## Parks & Recreation

Meeting Date: July 10, 2024  
Location: Virtually via Webex

### Parks & Recreation Staff:

Robin Chalhoub, Community Services  
Department Director  
Jerry Brewster, Assoc. Division Director Golf  
Brent Laulusa, Assoc. Director  
Melissa Lugo, Human Resource Manager  
Anna Bostrom, Accountant  
Nikki Kilpatrick, Division Admin Assistant  
Meridee Syme, Fiscal Coordinator

### Auditor's Office Staff:

Chris Harding, County Auditor  
Richard Jaussi, Chief Deputy Auditor  
Ross Roger, Senior Advisor  
Shawna Ahlborn, Audit Division Director  
Brenda Nelson, Audit Manager  
Tammy Brakey, Senior Internal Auditor  
Jacob Cantwell, Internal Auditor

## All Three Agencies Agreed to All Recommendations

- Assessor's Office
- Arts & Culture
- Parks & Recreation

The background of the slide features a large, faded seal of the Auditor of the State of California. 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 'OFFICE OF THE AUDITOR OF THE STATE OF CALIFORNIA' around the bottom edge. Two gold stars are positioned on the left and right sides of the seal.

AUDITOR

1896

# Findings

# Termination Requests

## Assessor's Office

- Termination Requests Submitted After Employees' Last Working Date and a Terminated Employee was Over Paid

## Arts & Culture

- Termination Requests Submitted After Employees' Last Working Date

## Parks & Recreation

- Access Termination Requests Not Submitted Timely

# Background Checks

Assessor's Office

Parks and Recreation

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



# Remote work and Vehicle Use

## Assessor's Office

- Control Weaknesses Over Remote Work and Vehicle Use

# Overtime & Compensatory Time

## Assessor's Office

- Overtime Compensation Agreement forms not on file
- Authorization to Work Overtime was Not Documented
- No Internal Policy for Exempt Employee's Compensatory Time

## Arts & Culture

- Insufficient Overtime and Compensatory Time Approvals, No Internal Policy, and Missing or Conflicting Compensation Agreement Forms

## Parks & Recreation

- Overtime Compensation Agreement Form Not Congruent with Time Earned

# Timecards

## Assessor's Office

- Timecards Not Approved by a Supervisor and a Lack of Segregation of Duties in Approvals

## Arts and Culture

- Timecards Not Approved by a Supervisor and a Lack of Segregation of Duties in Approvals
- No reconciliation of timekeeping data transferred to the payroll system

## Parks & Recreation

- Timecards Not Approved by a Supervisor
- Unable to Place Reliance on Timeclock Entries
- Incomplete Paper Timesheet Documentation and Inaccurate Entries

# Retro Pay

Arts & Culture

Parks & Recreation

- Agency Did Not Understand Retro Pay and Final Payout Responsibilities

# Documentation not on file

## Arts & Culture

- Documentation of an Employee Bonus Award Not Retained
- W-4 Forms Not Obtained and On File

## Parks & Recreation

- Documentation of Bonus Awards Not Retained

# Cell Phone Allowances

## Arts & Culture

- Outdated and Inadequate Documentation Supporting Employee Cell Phone Allowances

## Parks & Recreation

- Cell Phone Allowance Overpayments

# Gift Card Requests

## Arts & Culture

- Gift Card Requests Lacking Proper Segregation of Duties and Authority

# *Audits Posted on our Website*



## **Audit of Assessors Office Payroll**

The Auditor's Office recently completed an audit of payroll in the Assessors Office.



## **Audit of Arts & Culture Payroll**

The Auditor's Office recently completed a payroll audit of Arts & Culture.



## **Audit of Parks and Recreation Payroll**

The Auditor's Office recently completed a payroll audit of Parks and Recreation.

MacBook



**THANKS**