

AUDIT REPORT

An Audit of Countywide Policies

AUGUST 2023

P O L I C Y



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AUDITOR'S LETTER

August 24, 2023

We conducted an audit of Salt Lake County's Countywide Policies to assess their relevance, accuracy, and completeness. Our findings revealed several areas of concern, including outdated policies that reference obsolete divisions or roles, a lack of periodic and consistent review of policies, and missing required approval signatures on published policies. I now present the results of this audit.

Based on our findings, we recommend a comprehensive review and revision of policies that reference outdated responsibilities, a systematic review of all existing county policies within the next two years, and the implementation of a signature approval and review process prior to uploading policies to the County website. Additionally, we recommend that the last review and update be published on the County website.

The implementation of our recommendations will significantly enhance the functionality and integrity of the County's policies. By ensuring that policies are current, accurate, and complete, the County will reduce the risk of dissolution of its control environment and minimize the risk of inaccurate or irrelevant procedures. This will lead to improved clarity and adherence to guidelines, reducing the potential for confusion, mismanagement, or misappropriation of County assets and funds. Coordinated efforts to update these policies are essential to mitigate the identified risks and enhance the overall efficiency and effectiveness of County operations.

We are pleased the Salt Lake County Council agreed to implement all three of our recommendations.

This performance audit was authorized pursuant to Utah Code Title 17, Chapter 19a, "County Auditor", Part 2, "Powers and Duties." We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by all county stakeholders during this audit. Please review the enclosed audit report for detailed findings and recommendations, and feel free to contact me at 385-468-7200 with any questions.

A handwritten signature in black ink, appearing to read "Chris Harding".

Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor

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COUNTYWIDE POLICY AUDIT

AUGUST 2023

Objectives

The audit objectives were to assess countywide policies to determine which are outdated and have not been reviewed and approved by current management and those charged with governance. We performed tests of a judgemental selection of policies to determine if policies are being followed per the written procedures published on the County website.

REPORT HIGHLIGHTS

Obsolete responsibilities stated in County Policies

It was determined that some published County policies on the County website were inaccurate because they either referenced obsolete divisions or roles and responsibilities that are no longer a part of the County Auditor's Office.

No evidence of periodic and consistent review of policies

Countywide Policy 2: Policy Enactment, Maintenance, and Implementation states, "It is the policy of the County to set forth a process to enact policies and procedures that are lawful, accessible, and subject to periodic and consistent review." 17% of County Policies that were implemented 20 or more years prior, do not have evidence of periodic reviews to make sure they are still applicable.

67 percent of published policies on the County website do not include the three approval signatures

Salt Lake County ordinance 2.04.165 requires that "all resolutions, policies, procedures, rules, regulations, and ordinances, excepting memorials and commemorative resolutions, shall reflect on the signature page that the same has been "reviewed as to form" by the attorney prior to final adoption by the council." Additionally, signatures of the County Council Chair and County Clerk ensure to the public and employees that an approved version of the policy is posted on the website.



Finding Risk Classifications

Classification	Description
1 – Low Risk Finding	Low risk findings may have an effect on providing reasonable assurance that County funds and assets were protected from fraud, waste, and abuse. Recommendations may or may not be given to address the issues identified in the final audit report. If recommendations are given, management should try to implement the recommendations within one year of the final audit report date if possible. Follow-up audits may or may not focus on the status of implementation.
2 – Moderate Risk Finding	Moderate risk findings may have an effect on whether there is reasonable assurance that County funds and assets were protected from fraud, waste, and abuse. Recommendations will be given to address the issues identified in the final audit report. Management should implement the recommendations within one year of the final audit report date if possible. Follow-up audits will focus on the status of implementation.
3 – Significant Risk Finding	Significant risks are the result of one or more findings that may have an effect on whether there is reasonable assurance that County funds and assets were protected from fraud, waste, and abuse. Recommendations will include necessary corrective actions that address the significant risks identified in the final audit report. Management should implement the recommendations within six months of the final audit report date if possible. Follow-up audits will focus on the status of implementation.
4 – Critical Risk Finding	Critical risks are the result of one or more findings that would have an effect on whether there is reasonable assurance that County funds and assets were protected from fraud, waste, and abuse. Recommendations will include necessary corrective actions that address the critical risks identified in the final audit report. Management should implement the recommendations as soon as possible. Follow-up audits will focus on the status of implementation.

BACKGROUND

The Salt Lake County Auditor's Audit Services Division completed an audit of Salt Lake County's Countywide Policies. This audit was initiated due to observations in our prior audits over the last year that many policies were outdated, not being followed, or were missing signatures. The aim of this audit is to offer a broad overview of the existing problem, serving as a starting point for management and those charged with governance to make corrections.

Countywide Policies are published to the County's website for employees and non-employees to reference. There are 95 policies that include procedures regarding but not limited to: Financial Recordkeeping, Environmental Assessments, Travel and Tuition reimbursement, Donations, Vehicle Policy, and County Artwork.

To help the reader, management, and those charged with governance gain a limited-understanding of the systematic deficiencies inherent in the current county policies, an analysis was conducted on five judgmentally selected policies during the period of January 1, 2022 – December 31, 2022, to determine if the procedures published are relevant and accurate. This serves as a representative example of the types of issues identified within the policies at an individual level; however, it should be noted that comprehensive testing of each policy falls outside the scope of this audit. The results can be found in Appendix A of this report.

OBJECTIVES AND SCOPE

The primary objectives of this audit were to provide a high-level overview of the county policies, identifying areas where policies may be outdated, not followed, or missing essential signatures. The audit was executed through two distinct analytical efforts:

- 1) A Comprehensive Review of Each Individual Policy to:
 - Ascertain the most recent date the policy was posted to the County website.
 - Verify whether signatures were recorded on the official policy as viewable by the public.
 - Evaluate whether the policy was aligned with the current functions of the entities involved.
- 2) Attribute Testing of Five Judgmentally Selected County Policies:
Table 1 below outlines the five policies that were chosen for more detailed examination by the Audit Services Division, using judgmental selection.

Table 1: Five policies selected for additional testing	
Policy No.	Policy Title
1004	Art Deaccessioning
1006	Donation of Property or Funds to Salt Lake County
1011	Accident Reporting Procedures
1150	Environmental Assessment Procedure
1303	Policy on Smoking and Use of Tobacco Products in and on County Facilities and Grounds

For the five sampled policies, we engaged with the pertinent agency or agencies, requesting essential documentation identified within the policy, and performed walkthroughs, if applicable. Specifically, for Policy 1303, an on-site inspection was carried out at ten sampled County facilities and/or grounds.

It should be reiterated that while this analysis serves as a representative examination of prevalent issues in individual policies, comprehensive testing of each policy is beyond the scope of this audit. Detailed findings related to the selected policies can be found in Appendix B.

AUDIT CRITERIA

Each of the Countywide policies (“CWP”) available on the County website were reviewed based on the information publicly available, and if applicable, the testing was conducted based on the criteria set forth within the policy’s procedures and applicable county ordinances.

The audit relied on best practices, such as the Standards for Internal Control in the federal government issued by the Comptroller of the United States (Green Book), to evaluate and assess the policies.

- 1. Alignment with County and Department Changes:** Evaluating whether the policies reflect any amendments or reorganizations that have occurred within the County, such as changes in departmental structures, transferred responsibilities, or updated reporting lines.
- 2. Relevance to Current Practices:** Assessing the policies to ensure they accurately reflect the current best practices, legal requirements, agency involvement and internal guidelines applicable to the County’s operations.
- 3. Clarity and Accessibility:** Reviewing the policies for clarity of language and comprehensibility to ensure they can be easily understood and followed by County employees.
- 4. Compliance with Controls Present:** Assessing the extent to which the published policies have the appropriate signatories present to

ensure review and approval of the policy.

5. **Ongoing Review and Evaluation:** County policies should be regularly reviewed, evaluated, and updated as needed. This includes periodic assessments of policy effectiveness and feedback from stakeholders.
6. **Documentation and Record-Keeping:** Policies should be properly documented, including version control, effective dates, and references to related documents, and stored in a central location for easy access and reference by employees and stakeholders.
7. **Monitoring and Enforcement:** Policies should include mechanisms for monitoring compliance and enforcing consequences for non-compliance, promoting accountability and a culture of adherence.

Using these best practices, the evaluation of policies provided insights into the need for policy revision, alignment, ownership, and enhancement within the County.

METHODOLOGY

In conducting this audit of Salt Lake County's policies, we implemented several methodologies to comprehensively analyze and understand the current policy framework. Our approach was both systematic and tailored, including but not limited to the following methods:

- **Examining Policies Involving the Auditor's Office.** We scrutinized policies specifically involving the Auditor's Office, assessing whether functions or responsibilities delineated within them were still valid and performed by our office.
- **Evaluating Policy Signatures.** We conducted a detailed review of county policies to determine if they had been signed by the appropriate personnel, in accordance with countywide policy 0002, "Policy Enactment, Maintenance, and Implementation," issued on June 26, 2018.
- **Selective Testing.** We performed detailed testing on five judgmentally selected countywide policies, focusing on various aspects to evaluate compliance and accuracy.
- **Consulting with Relevant Departments.** We engaged with relevant county agencies responsible for the enactment and maintenance of policies to gather insight and contextual understanding.
- **Utilizing Internal and External References.** We referred to applicable local, state, and federal guidelines to ensure alignment with recognized standards and best practices.
- **Risk Assessment.** We evaluated potential risks and consequences associated with outdated policies or non-compliance, considering both financial and operational aspects.

The convergence of these methodologies provided us with a comprehensive view of Salt Lake County's policy landscape. This multi-faceted approach facilitated the identification of systemic issues, compliance with enacted policies, and evaluation of the effectiveness and relevance of the current policy framework. The detailed insights and findings generated from this methodology will serve as a robust foundation for our recommendations and future policy development within the county.

CONCLUSIONS

During our audit we found systemic deficiencies throughout the Countywide Policies. Correcting these deficiencies will be critical to the County in preventing fraud, waste, and abuse. A significant number of outdated policies identified during this audit can be traced back to changes within the County's organization nearly 12 years ago.

In 2011, the County Council approved a significant proposal that led to the transfer of all budgetary functions within the Salt Lake County Auditor's Office to Mayor's Finance. Subsequently, in 2012, the duties of the County Auditor were revised due to a change in State Legislation, specifically S.B. 124 County Amendments.

Eleven of the twelve policies listed in Finding 1 are linked to outdated language that references the Auditor's Office as the primary agency responsible for tasks such as management of County fixed assets, distribution of funds, or maintenance of recordkeeping items. These responsibilities have since been transferred to Mayor's Finance. One remaining policy, number 1030, cites an obsolete board, the Electronic Communications Coordination Board.

The pervasiveness of outdated policies presents an increased risk to Salt Lake County. Employees may struggle to access and adhere to the most current policies and procedures relevant to their daily responsibilities. This lack of clarity could lead to confusion and a potential breakdown of County controls and procedures, as employees may not be able to reference up-to-date and pertinent guidelines.

Furthermore, these discrepancies open doors to an elevated risk of mismanagement or misappropriation of County fixed assets, donations, and other funds. Inadequate recordkeeping and failure to notify the appropriate agency about changes in County assets or procedures may proliferate. Consequently, the County may face financial or operational inefficiencies if these resources are not handled and utilized appropriately.

Management and those charged with governance will be able to use our audit as a foundation for reviewing, updating, and bringing CWP into alignment with actual practice and reduce the risk of policies not being current, accurate, or complete and serve to enhance the functionality and integrity of the County's policies. Coordinated efforts, between management and those charged with governance, in both the legislative and executive branches of the county, to update these policies are essential to mitigate the risks we have identified.

FINDING 1 AND RECOMMENDATIONS

Obsolete responsibilities stated in County Policies

Risk Rating: **Significant Risk Finding**

After conducting a review of the 95 current countywide policies, it was determined that 12 (12%) are outdated and need revision. We found that most of the policies summarized in Table 2 (below) are inaccurate because they either reference obsolete divisions or roles and responsibilities that are no longer a part of the County Auditor's Office. We can attest to the Audit Division's roles and responsibilities as it is based on what is performed within our office but could not attest to policies and procedures of other agencies mentioned in policies.

Additionally, we found that one of the policies, CWP 1030: Electronic Communications Coordination Board, is likely no longer a current board. A review of the State Public Notice website showed no upcoming meetings or recent meetings occurring. We inquired with members of Mayor's Administration, Information Technology, and within the Auditor's Office, and concluded that there is no recent knowledge of this board being active. It also references outdated County government agencies. For example, it references the Coordination Board being comprised of voting members and technical advisors, that include the Fire Department, which ceased operating as a County government agency and became the Unified Fire Authority in 2004, based on an online search.

The Green Book mentions a Periodic Review of Control Activities (12.05):

"Management periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness in achieving the entity's objectives or addressing related risks. If there is a significant change in an entity's process, management reviews this process in a timely manner after the change to determine that the control activities are designed and implemented appropriately. Changes may occur in personnel, operational processes, or information technology. Regulators; legislators; and in the federal environment, the Office of Management and Budget and the Department of the Treasury may also change either an entity's objectives or how an entity is to achieve an objective. Management considers these changes in its periodic review."

Irrelevant procedures increase the risk of dissolution of the County's control environment. Employees rely on the published policies to ensure that they are following County procedure in their daily job duties. When there is uncertainty regarding how to appropriately execute a process or procedures, employees may either neglect to follow up on the appropriate

procedures or incorrectly address an issue to complete a task.

Additional details of the referenced policy and section identified in Table 2 below are in Appendix A.

Table 2: Policy and corresponding section identified with reference to obsolete responsibilities of the County Auditor

Policy No.	Title	Date of Last Update	Outdated Section
1004	Art Deaccessioning	12/11/2018	Section 3.6
1006	Donation of Property or Funds to Salt Lake County	5/22/2018	Section 4.2.1
1023	Processing Education and Training Expenditures	7/15/2008	Section 3.3
1030	Electronic Communications Coordination Board	3/25/2003	Section 1.2
1105	Distribution of Approved Documents and Materials with the Payroll	3/25/2003	Section 2.1.3 Section 2.4 Section 2.4.2.1
1125	Safeguarding Property/Assets	7/15/2008	Section 2.6
1202	Authorization and Processing of Certain Payments	1/27/2009	Purpose
1203	Petty Cash and Other Imprest Funds	11/2/2010	Scope
1215	Electronic Funds Transfer Disbursements	9/16/2003	Section 1.1 Section 1.6
1220	Management of Accounts Receivable and Bad Debt Collection	12/12/2006	Section 5.1 Section 5.8 Section 7.2.1 Section 7.2.2
1306	Collection of Bad Checks	12/11/2007	Section 2.8
1450	Charitable Solicitation of County Employees	5/22/2018	Section 2.2.4

1.1	RECOMMENDATION	Review and Revise
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We recommend that the relevant agencies, including the County Council, review and revise policies that reference the County Auditor and subdivisions of the office that are now under Mayor’s Finance in the identified Sections. The revised policies should be submitted for approval by the County Council.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE - JANUARY 1, 2024

SEE PAGE 27 FOR THE AGENCY’S FULL RESPONSE TO OUR RECOMMENDATION

1.2	RECOMMENDATION	Periodic Review
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We recommend a systematic review of all existing county policies to be completed within the next two years, along with the development of mechanisms for systematic, regular review of policies thereafter.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE - 90 DAYS AND WITHIN IN THE NEXT 2 YEARS

SEE PAGE 27 FOR THE AGENCY’S FULL RESPONSE TO OUR RECOMMENDATION

1.3	RECOMMENDATION	Revoke Policy
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We recommend that the County Council revoke Policy 1030, Electronic Communications Coordination Board if it is determined to be no longer applicable.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE - JANUARY 1, 2024

SEE PAGE 27 FOR THE AGENCY’S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 2 AND RECOMMENDATIONS

No evidence of periodic and consistent review of policies

Risk Rating: **Significant Risk Finding**

Based on an analysis conducted on the last published policy update on the County website, we found that approximately 41 percent of the policies have been revised within the past seven years. In contrast, the remaining 59 percent have not been updated in nine years or longer, with 17 percent that have not been updated in the last 20 years.

Per Countywide Policy 2: Policy Enactment, Maintenance, and Implementation states, “It is the policy of the County to set forth a process to enact policies and procedures that are lawful, accessible, and subject to periodic and consistent review.”

Additionally, Section B. Internal Policies and Standard Operating Procedures states, “The Salt Lake County Mayor and the Salt Lake County Council shall review this policy within four years of its passage.”

We noted that Countywide Policy 2 provides a general procedure for initiation, modification, and implementation of County policy as well as frequency of its own review. However, it does not address the frequency in which all County policies should be reviewed and who is responsible for reviewing each policy for accuracy and relevancy.

The Green Book mentions a Periodic Review of Control Activities (12.05):

“Management periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness in achieving the entity’s objectives or addressing related risks. If there is a significant change in an entity’s process, management reviews this process in a timely manner after the change to determine that the control activities are designed and implemented appropriately. Changes may occur in personnel, operational processes, or information technology. Regulators; legislators; and in the federal environment, the Office of Management and Budget and the Department of the Treasury may also change either an entity’s objectives or how an entity is to achieve an objective. Management considers these changes in its periodic review.”

This highlights the importance that the County policies published to the County website provide relevant, quality information for ensuring that the internal controls of the County are operating effectively by employees and minimize the risk that inaccurate or irrelevant procedures are in place for employees to adhere to.

2.1	RECOMMENDATION	Policy Ownership
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We recommend that the County Council either:

1. Update Policy 2 to include reference as to who is responsible for reviewing all County policies for accuracy and relevancy, as well as a frequency of reviews, or
2. Update each County policy to include its own review frequency, as necessary, and identify who is responsible for ensuring it’s reviewed and updated, when necessary.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE - 90 DAYS AND WITHIN THE NEXT TWO YEARS

SEE PAGE 27 FOR THE AGENCY’S FULL RESPONSE TO OUR RECOMMENDATION

2.2	RECOMMENDATION	Review Date
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We recommend that the last review and update be published to the County website to ensure that County employees are reviewing the most recent version of the policy.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE - JANUARY 1, 2024

SEE PAGE 27 FOR THE AGENCY’S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 3 AND RECOMMENDATIONS

67 percent of published policies on the County website lack the required three approval signatures

Risk Rating: **Significant Risk Finding**

We reviewed all 95 published County policies on the County website and found that the three signatures that need to be present on the policy; the County Clerk, Salt Lake County Council Chair and District Attorney's Office, were not on 67 percent of the published policies.

County Ordinance 2.08.080, states, "All countywide policies and procedures adopted by the council must bear the signatures of the council chair and clerk." Additionally, County Ordinance 2.04.165(d) states, "All resolutions, policies, procedures, rules, regulations, and ordinances, excepting memorials and commemorative resolutions, shall reflect on the signature page that the same has been "reviewed as to form" by the attorney prior to final adoption by the council."

Countywide Policy 2 states that "The Mayor's office shall maintain and post all countywide policies consistent with *best practices*." (emphasis added).

Despite the approval and documentation of policies on the Council agenda and meeting notes, the control present on the policies are three signatory lines for each of these departments. To maintain consistency of the control environment, all policies should be published with the signatures present.

Publishing the County policy with the included signatures present ensures that the approved policy is available for County employees to reference whenever needed. Lack of signatures signifies a dissolution of the County control environment and activities, potentially impact the reputation of the County as not providing the most current and complete policies to the public website for employees to utilize.

The inclusion of the three signatures is part of the approval process for the County's Control Activities and should be consistently implemented to ensure that reputational and operational risks are not diminished.

We recommend that the County Council implement a signature approval and review process prior to the Mayor's Office uploading policies to the County website. Policies should be reviewed and verified that all necessary signatures are present prior to publishing to the County website.

AGENCY RESPONSE: AGREE

IMPLEMENTATION DATE - NEXT 90 DAYS

SEE PAGE 27 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

APPENDIX A: EXAMPLES OF POLICIES

DISCLAIMER:

It should be reiterated that while this analysis serves as a limited example of prevalent issues in individual policies, comprehensive testing of each policy is beyond the scope of this audit and was not performed.

For the five sampled policies, we engaged with the pertinent agency or agencies, requesting essential documentation identified within the policy, and performed walkthroughs, if applicable. Specifically, for Policy 1303, an on-site inspection was carried out at ten sampled County facilities and/or grounds.

Instances in which we had findings, we encouraged management to remedy the problems we identified. There will be no follow-up audits on these policies.

Countywide Policy 1004, Art Deaccessioning:

County Auditor Not Notified of Deaccessioned Art

According to the Fine Arts Committee, a single art piece was deaccessioned in 2022, representing the only occurrence of deaccessioning within the past 16 years. During a walkthrough meeting, the Committee identified the agencies responsible for the acquisition, placement, and deaccessioning of pieces of art relative to the exhibits in county locations. While discussing the deaccessioning procedures with the Committee, there was uncertainty on whether the Auditor's Office was notified of the deaccession, as required by County policy.

Countywide Policy 1004, Section 3.6 states, "The County Auditor's office shall be notified each time there is a deaccessioning of art. The necessary paperwork showing the disposition of the art shall be completed and forwarded to the Auditor subject to County Mayor's approval. The Auditor shall remove the art from the County's fixed asset records."

After a discussion with the Fine Arts Committee and review of the deaccessioning documentation, it was determined that once the justification letter was submitted and approved by Contracts and Procurement, the County Auditor was not notified of the deaccessioning. Due to organizational changes, the County Auditor's Capital Assets Division no longer exists, and the responsibility for maintaining the County's fixed asset records resides with Mayor's Finance, who were notified of the deaccessioning for removal from the fixed asset records.

Due to the outdated procedure remaining in the published policy, there is an increased risk that County fixed assets are not appropriately complied

with to add or remove to the County's fixed asset records. The County also faces an increased risk of mismanagement of assets due to theft or loss if County employees do not appropriately notify the agency responsible for maintaining the fixed asset list since the policy is not current.

Lack of Mayoral Approval for Art Deaccession

In reference to the artwork in Finding 4, The Fine Arts Committee provided the deaccessioning justification memo, which was drafted by the Arts and Culture Division Director to the Director of Contracts and Procurement of the artwork for review and approval. When asked to provide evidence that the County Mayor was aware of, and approved of, deaccessioning of the artwork, Contracts and Procurement was unable to provide supporting documentation evidence (e.g., signed document or memo).

Countywide Policy 1004, Section 3.3 states, "The process of deaccessioning art is to be initiated by the Fine Arts Collection Subcommittee (if constituted) and recommended by the Salt Lake County Arts & Culture Advisory Board, with full justification in writing to the director of Contracts and Procurement who will, after appropriate review of the facts and circumstances, present the request to the County Mayor."

Additionally, Section 3.6 states, "The County Auditor's office shall be notified each time there is a deaccessioning of art. The necessary paperwork showing the disposition of the art shall be completed and forwarded to the Auditor subject to County Mayor's approval. The Auditor shall remove the art from the County's fixed asset records."

Per discussion with the Director of Contracts and Procurement, since the approval was signed by a member of the Mayor's portfolio, he did not feel that it required the County Mayor's approval. However, since the policy states it is the County Mayor's approval, the interpretation was that the Mayor's signature, or designee per Executive Order 2023-1, be present to show approval.

Failure to adhere to the policy and obtain the Mayor's approval for the deaccessioning of potentially high valued artwork increases the risk of asset mismanagement. The lack of adherence to the policy creates a conducive environment for unsanctioned removal or illegal sale of the artwork, enabling these actions to be carried out with greater ease.

Countywide Policy 1006, Donation of Property of Funds to Salt Lake County:

Donation of Two Pianos to Arts and Culture Not Recorded on Property Inventory Form

We conducted an inventory of all donations made to the County in

2022 and judgmentally selected seven donations made to the following departments and agencies: Arts and Culture, Department of Community Services, Animal Services, Wheeler Farm, Youth Services, Aging and Adult Services and Sheriff's Office.

Donations to each agency vary from monetary funds to tangible items, such as clothes or dog food. Monetary donations varied from \$11,000 to greater than \$100,000. We requested copies of the donation declaration forms for both monetary and property donations, per the County policy. We requested property inventory forms for certain fixed asset donations, if applicable.

All sampled agencies had their donation declaration forms on file. However, upon request for the property inventory forms for the three agencies that the procedure applied to, we found that one agency did not have the property inventory form for one of its donations as required by policy.

Countywide Policy 1006 Section 4.9 states, "If accepted the agency initiating the request to accept the donation(s) shall prepare the necessary property inventory forms, where applicable. Upon completion, such forms shall be forwarded to the County Auditor's Office for inclusion in the fixed asset account."

The property inventory form was not on file with Arts and Culture and Mayor's Finance was not notified of the donation to include as a fixed asset account. The donation was of two pianos valued at over \$16,000.

Furthermore, the policy does not clarify the language of "where applicable" or the timing of when to complete the forms. Language should be updated in the policy to address the qualifications to be reported on the property inventory forms. If agencies are to reference the County's Accounting Manual, Section 4.1.4 Capital Assets Policies and Relevant County Policies and Countywide Policy 1125 Safeguarding of Assets/Property, in order to determine if the donation qualifies as a fixed asset to be recorded on an inventory form, those details should be addressed in the policy. Additionally, as previously noted, the County Auditor no longer has jurisdiction over the County fixed asset account, which is an outdated element of the policy.

Due to the outdated procedure of the policy, there is an increased risk of noncompliance with policy that can have significant financial and reputational risk for the County. If fixed assets that are donated are not recorded in the appropriate account, the possibility exists that mismanagement of assets due to fraud, waste, or abuse could occur, and the assets be removed without knowledge by the responsible party.

Insufficient Details for Appropriate Documentation of Property Inventory or Donation for Redistribution in County Policy

We found that when agencies submitted their property inventory forms, each was unique to the agency. For example, one was an Excel spreadsheet with a description, cost, and quantity, while another was a donation template created by the agency where an employee entered the quantities and cost based on the type of donation (e.g., dog food, dog treats) as well as who donated and who inventoried the items. The policy does not provide clear guidance on the specific information and details that should be documented in the property inventory forms when agencies receive donations. The policy does not specify the use of a standardized form to ensure all necessary information is documented by agencies.

Additionally, the policy does not address whether donations that are given for the purpose of immediate redistribution are to be documented in a property inventory form. For example, no property inventory forms were retained for one donation of \$45,000 worth of coats and shoes to be redistributed to those in need. The policy is unclear as to whether a donation of property intended for redistribution by the agency, rather than for use by the County, would require completion of a property inventory forms. The donation qualifies as personal property but is not a fixed asset. The policy does not specify if a property inventory form needs to be maintained on file denoting that the donation was approved and is now available for use at the discretion of the agency.

The Green Book addresses effective documentation as, “Effective documentation assists in management’s design of internal control by establishing and communicating the who, what, when, where, and why of internal control execution to personnel. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors.”

Due to the lack of detail regarding appropriate documentation of inventory forms and donations meant for redistribution, there is an increased risk that donations could be mismanaged due to theft, loss, or abuse, and increased inconsistency in maintaining these records throughout the County. The County’s reputation and control environment may be impacted negatively.

Countywide Policy 1011, Accident Reporting Procedures & Countywide Policy 1150, Environmental Assessment Procedure.

During our audit we performed detailed testing on countywide policies 1011 and 1150. For these specific policies, we requested supporting documentation from the county agencies responsible for carrying out the requirements. We did not note any deviations from the respective policies, and compliance was observed.

A noteworthy observation that may have been a significant contributor to this positive outcome was the clear delineation of responsibility. A county agency was explicitly listed as being accountable for executing the functions of the policy. Furthermore, an associated fine, would have been imposed, for failure to adhere to the policy and/or not maintaining sufficient supporting documentation. This combination of clear responsibility and tangible consequences likely played a vital role in ensuring adherence to the stated policies.

Countywide Policy 1303: Smoking and Use of Tobacco Products in and on County Facilities and Grounds

Lack of “No Smoking” Signage Outside 2 County Facilities

Due to the policy affecting all County Facilities and grounds, we judgmentally selected a sample of 10 county operated facilities to perform an on-site inspection to determine if proper signage was placed outside in the parking lot and common use facilities.

The County facilities and grounds selected for on-site inspection of “No Smoking” signage are: Herriman Library, Wardle Fields Regional Park, Big Bear Park, Draper Library, Riverton Senior Center, Mountain View Golf Course, South Jordan Recreation Center, Mountain America Expo Center, Union Park, and SLC Sports Complex.

We found that 20 percent of the facilities or grounds did not have signage outside the buildings. No Smoking Signage was not located at the Mountain View Golf Course nor Mountain America Expo Center. Additionally, an inquiry with Golf Course employees found that golfers frequently smoked while on the course and near non-smokers.

Countywide Policy 1303, Section 2.1 states, “All Salt Lake County buildings, whether owned by the County or leased, are public buildings. No person shall smoke or use tobacco products in a County public building. Smoking and using tobacco products are also prohibited at public meetings. Smoking and use of tobacco products are also prohibited on all county grounds and properties, outside of designated smoking or tobacco areas.”

Additionally, Section 2.4 states, “Signs bearing the prohibition or restriction of smoking and tobacco use will be posted in parking lots, and outside common areas of the facilities and will include the tobacco cessation number.”

Noncompliance with this policy exposes the County to the possibility of significant health, litigation, and reputational risks. Individuals with sensitivity to those smoking in and around County facilities may experience adverse reactions to the smoke and tobacco in the vicinity. Additionally, the County may be placed at risk for noncompliance of The Utah Indoor

Clean Air Act, which contains requirements related to displaying signage regarding smoking restrictions inside buildings.

No Tobacco Cessation Numbers

Inspection of the 10 County Facilities and grounds listed in Finding 8 found that there is no inclusion of tobacco cessation numbers for the eight facilities that had “No Smoking” signage posted. The remaining two facilities had no “No Smoking” signage present to attest to.

Countywide Policy 1303, Section 2.45 states, “Signs bearing the prohibition or restriction of smoking and tobacco use will be posted in parking lots, and outside common areas of the facilities and will include the tobacco cessation number.”

Further research on the Salt Lake County Health Department website for Workplace Policies identified tobacco cessation as referencing programs available for individuals to quit smoking, which parallels Policy 1303, Section 4.0 “Tobacco Cessation for Employees”. We found that the inclusion of details regarding tobacco cessation programs and/or contact information needs to be included on the signs that are posted to address the requirement for the tobacco cessation number.

Noncompliance with this policy exposes the County to the possibility of significant health, legal and reputational risks. Lack of clarification within the policy increases the likelihood of non-compliance by the agencies and lack of enforcement.

Appendix B:

Policies that reference the Auditor's Office for duties not done by the Auditor's Office

POLICY 1004 - ART DEACCESSIONING

We found that referencing the Auditor's Office for notification to remove the artwork from the County's fixed asset list to be outdated, Section 3.6: "The County Auditor's office shall be notified each time there is a deaccessioning of art. The necessary paperwork showing the disposition of the art shall be completed and forwarded to the Auditor subject to County Mayor's approval. The Auditor shall remove the art from the County's fixed asset records."

That responsibility now resides with the asset management division of Mayor's Finance. Additional testing was performed for this policy and was published with the sampled policy details.

POLICY 1006 - DONATION OF PROPERTY OR FUNDS TO SALT LAKE COUNTY

We found that reference to the Auditor's Office in Section 4.2.1, "In the event the donation(s) is of a general nature, and not specifically identified to any individual Elected Official, Department, or Division, the necessary paperwork outlined in this Policy shall be completed by the Auditor's office" was no longer reflective of current procedures. The asset management division of Mayor's Finance is responsible for processing of donations, whether they be monetary or property.

POLICY 1023 - PROCESSING EDUCATION AND TRAINING EXPENDITURES

We found the reference to the Auditor's office to complete the process and distribute the payment is outdated in Section 3.3, "Where both petty cash and small cost limits are exceeded, payment may be made by means of a requisition in the purchasing system, or by letter of request through the County Mayor. Upon County Mayor's approval, the Auditor's office shall complete the processing and distribution of the payment." The County Auditor no longer has jurisdiction over the issuance of payments for training expenditures. The responsibility transferred to Mayor's Finance.

POLICY 1030 - ELECTRONIC COMMUNICATIONS COORDINATION BOARD

We found that the reference to the Auditor's Office as part of the Electronic Communication Coordination Board is obsolete in Section 1.2, "The Coordination Board shall be comprised of the following voting members and technical advisors. The Chairperson shall be elected yearly by a majority vote of the voting members. Each voting member shall have one vote. The chairperson shall provide any necessary staff support to the Board. As well as the reference in 1.2.5 – Auditor.

The Electronic Communications Coordination Board cannot be found to be a standing committee on any county or state notice boards, and it is unclear to individuals with knowledge of the situation of whether the Board is still functioning. A review of the state public notice website found no previous or upcoming meetings. An inquiry of various individuals within Mayor's Administration, Information Technology and within the Auditor's Office concluded that this was likely an outdated Board.

POLICY 1105 - DISTRIBUTION OF APPROVED DOCUMENTS AND MATERIALS WITH THE PAYROLL

We found the reference to the Auditor's office in the following sections is no longer relevant to the current County procedure:

Section 2.1.3: "Requests to include non-county materials with the payroll shall be approved for distribution by Human Resources, then by the Auditor's office or other elected county official, if necessary."

Section 2.4: "Materials approved for distribution must be received in the Auditor's office no later than noon of the day prior to the payday of distribution. The Auditor's office requires materials approved for distribution be offset in stacks of 50 each."

Section 2.4.2.1: "Checks covering these fees shall be made payable to "County Treasurer" and deliverable to the County Auditor."

The Auditor's office no longer bears any responsibility as to the distribution of documents pertaining to the Payroll and the responsible parties have been moved to other entities within the County.

POLICY 1125 - SAFEGUARDING PROPERTY/ASSETS

We found the reference to oversight responsibility for the policy by the Auditor's Office Accounting and Operations division to be inaccurate in Section 2.6, "Oversight responsibility for policy – The Auditor's office, Accounting & Operations Division has oversight responsibility for this policy. Questions, interpretations, and application of these procedures should be directed to the Director of Accounting & Operations or the Associate Director."

The Accounting & Operations Division of the Auditor's office no longer exists and all responsibilities appertaining to the oversight of County property and assets is now with the asset management division of Mayor's Finance.

POLICY 1202 - AUTHORIZATION AND PROCESSING OF CERTAIN PAYMENTS

We found the reference to ensure the payment request is proper, accounted for, authorized, and processed by the Auditor's Office is inaccurate in the purpose of the policy, "Prior to disbursing County funds it is the Auditor's responsibility, as provided in state law, to 'audit and approve all claims. The Auditor ensures that any given payment request is proper in amount, properly accounted for, and is duly authorized. The authority for the Auditor to process payments derives from this status."

The responsibility of authorizing and processing payments now resides with the Mayor's Finance division. The Auditor's Capital Assets division which handled payment processing prior to the formation of Mayor's Finance was dissolved.

POLICY 1203 - PETTY CASH AND OTHER IMPREST FUNDS

We found the reference to the County Auditor for establishing Petty Cash Funds in the policy scope is inaccurate, "Petty Cash Funds are established to allow County Agencies to purchase small-cost, miscellaneous items that are of such a nature that the use of a normal purchase order is not cost effective. Petty Cash Funds are established upon recommendation by the County Auditor and approval by the Mayor."

The County Auditor no longer has jurisdiction over Petty Cash and Imprest Funds and the authority to oversee this policy has been moved to another agency. Policy 1203 is replete with various references to the Auditor's role in the formation and oversight of Petty Cash and Imprest Funds that must be updated.

POLICY 1215 - ELECTRONIC FUNDS TRANSFER DISBURSEMENTS

We found the reference to the Accounting and Operations Division of the Auditor's Office and Auditor's Office for registered vendors is inaccurate for the following sections:

Section 1.1: "The division requesting vendor(s) to be paid electronically submits a list of potential ACH vendors to Accounts Payable, a section in the Accounting & Operations Division of the Auditor's office. Accounts Payable will send letters with the required form to those vendors for them to register for ACH payments."

Section 1.6: "The County will continue to send EFT payments to a registered vendor and the bank account currently on file with the Auditor's office until the vendor contacts the County, in writing, to cancel service or change its bank account."

The Accounting and Operations Division of the Auditor's office no longer exists. These responsibilities were reassigned to Mayor's Finance.

POLICY 1215 - ELECTRONIC FUNDS TRANSFER DISBURSEMENTS

We found the reference to the Accounting and Operations Division of the Auditor's Office and Auditor's Office for registered vendors is inaccurate for the following sections:

Section 1.1: "The division requesting vendor(s) to be paid electronically submits a list of potential ACH vendors to Accounts Payable, a section in the Accounting & Operations Division of the Auditor's office. Accounts Payable will send letters with the required form to those vendors for them to register for ACH payments."

Section 1.6: "The County will continue to send EFT payments to a registered vendor and the bank account currently on file with the Auditor's office until the vendor contacts the County, in writing, to cancel service or change its bank account."

The Accounting and Operations Division of the Auditor's office no longer exists. These responsibilities were reassigned to Mayor's Finance.

POLICY 1220 - MANAGEMENT OF ACCOUNTS RECEIVABLE AND BAD DEBT COLLECTION

We found the reference to the County Auditor for the following sections is inaccurate:

Section 5.1: "The County Auditor is ultimately responsible for accounting for accounts receivable (A/R) on the County general ledger. If there are questions with respect to how accounts receivable should be accounted for under GAAP, contact the accounting and Operations Division in the Auditor's office."

Section 5.8 "Under certain circumstances (e.g., jail billings), Salt Lake County has established and maintained an allowance for bad debts. Contact the Accounting and Operations Division of the Auditor's office if you have any questions."

Section 7.2.1 "Payment Received In Full. The Collection Unit will deposit the money within three days of receipt and disburse it to appropriate agencies through the Auditor's office."

Section 7.2.2 "Partial Payment Received. The Collection Unit will deposit the money within three days of receipt and disburse it to appropriate agencies through the Auditor's office. The Collection Unit will formalize payment arrangements with the debtor by sending a confirming letter of arrangements."

The Auditor's office no longer has jurisdiction over the County Accounts Receivable. Likewise, the Auditor's collection of bad debts has been discontinued. Mayor's Finance is responsible for the County's Accounts Receivables and Collection of bad debts.

POLICY 1306 - COLLECTION OF BAD CHECKS

We found the reference to the County Auditor was inaccurate in Section 2.8: "Entries to write-off uncollectible returned checks shall be prepared by the affected agency and submitted to the County Auditor upon notification of the returned check to the agency and not less frequently than monthly."

The County Auditor no longer accepts entries from other County Agencies regarding bad checks and has no division within the office that deals with issues related to bad checks.

POLICY 1450 - CHARITABLE SOLICITATION OF COUNTY EMPLOYEES

We found the reference the County Auditor's Office is inaccurate in Section 2.2.4: "Any requested tracking of percentage participation, increase/decrease in participation, etc., is to be completed by the Charitable Campaign Coordinator prior to the payroll deduction source sheets being forwarded to the Auditor's office payroll administrator for processing by January 5."

Payroll deduction sheets are no longer forwarded to administrators within the County Auditor's office, nor does the Auditor handle the tracking of charitable solicitations for County employees in any capacity.

Management Response:



Laurie Stringham
At-Large A

Suzanne Harrison
At-Large B

Jim Bradley
At-Large C

Arlyn Bradshaw
District 1

David Alvord
District 2

Aimee Winder Newton
District 3, Chair

Ann Granato
District 4

Sheldon Stewart
District 5

Dea Theodore
District 6

August 22, 2023

Chris Harding, Salt Lake County Auditor
2001 S. State St., #N3-300
Salt Lake County, Utah 84190

Dear Auditor Harding,

The Salt Lake County Council acknowledges receipt of your draft audit and associated findings concerning Salt Lake County Policies, an updated version of which was provided to Council staff on August 9, 2023. At my direction, Council staff have provided more specific responses to each of your findings, copies of which are included with this correspondence.

The Salt Lake County Council takes its policymaking role seriously. Throughout my tenure on the Council, I have advocated for a more regular and systematic review of the County's ordinances and policies, with an eye on removing unnecessary or obsolete regulations. Consistent with legislative intent which I sponsored and the Council approved, Council staff and the District Attorney are in the process of reviewing countywide policy, with the goal of revising or eliminating policies that are outdated, do not reflect current law, or meet the Salt Lake County Council's current policy objectives. In the next month, my office will propose initial revisions to Countywide Policy 2: Policy Enactment, Maintenance, and Implementation – as well as the proposed elimination of six obsolete policies in their entirety.

As a part of this effort, I intend to engage all relevant stakeholders through the County's Steering Committee, and at our future Council meetings where these policy revisions will be discussed and considered. Your audit is timely and accurate, and I will recommend that the Council implement its recommendations in the manner described by staff. I should note that as a County elected official, you may recommend changes to countywide policy, and you may also place items for consideration on the Council's meeting agendas. If there are more specific policy recommendations that you have, I would invite you to submit them for Council consideration. This is particularly true of your request that obsolete functions referencing your office be removed from countywide policy. I encourage your office to work with the Attorney's office to bring these recommendations to the Council in the form of proposed revised policy at your timeliest convenience.

Thank you for your work on behalf of Salt Lake County and its residents.

Sincerely,

A handwritten signature in black ink, appearing to read 'Aimee Winder Newton'.

Aimee Winder Newton, Chair

Salt Lake County Government Center
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The Council Chair's responsive letter is attached separately from the responses provided below

AUDIT FINDING 1: Obsolete responsibilities stated in County Policies

RECOMMENDATION 1.1

We recommend that the relevant agencies, including the County Council, review and revise policies that reference the County Auditor and subdivisions of the office that are now under Mayor's Finance in the identified Sections. The revised policies should be submitted for approval by the County Council.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	January 1, 2024	Mitchell Park, Legal Counsel

At the direction of the Chair, Council staff intends to work with the County Auditor's office to prepare revised policies to remove obsolete references to functions that are now being performed by Mayor's finance. As a part of this process, the Council and Auditor's offices will work with the District Attorney's office, Mayor's finance, and other relevant county stakeholders to review these policies and ensure that they best align with current law and ordinance, other policies, legislative intent, and the practical realities of Salt Lake County government. The revised policies will be brought to Steering for review and recommendation in advance of Council consideration and adoption. This effort will be of a piece with the broader effort to revise and streamline all countywide policies within the next two years as further described in the agency response to recommendation 1.2 and the attached letter from the Council Chair.

RECOMMENDATION 1.2

We recommend a systematic review of all existing county policies to be completed within the next two years, along with the development of mechanisms for systematic, regular review of policies thereafter.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Revisions to Salt Lake Countywide Policy 2 will occur within the next 90 days; a	Mitchell Park, Legal Counsel

	holistic review of all countywide policies will occur over the next two years thereafter.	
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At the direction of the Chair, Council staff intends to implement revisions to Countywide Policy 2: Policy Enactment, Maintenance, and Implementation in September of 2023 following review and recommendation by the Steering Committee at its August 28, 2023 meeting. If approved by the Council, the revised Countywide Policy 2 will implement the following directive: "Within two years of the enactment of this revised policy, the Mayor and County Council, working in conjunction with the Attorney's office and other relevant stakeholders including, where appropriate, other elected officials and the Steering Committee, shall conduct a systematic review of all existing countywide policies. This policy review shall seek to identify obsolete policies that should be repealed or amended, with the purpose of better conforming each existing policy with existing law, other countywide policies, budget guidance or legislative intent, and the practical realities of Salt Lake County government." Following the enactment of this language, the Council intends to work with other county stakeholders in the manner described to conduct and complete a holistic review of all countywide policies, with a goal of eliminating and revising outdated policies and procedures. This review should be completed prior to the end of 2025.

RECOMMENDATION 1.3		
We recommend that the County Council revoke Policy 1030, Electronic Communications Coordination Board if it is determined to be no longer applicable.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	January 1, 2024	Mitchell Park, Legal Counsel

At the direction the Chair, the Council will review Countywide Policy 1030 as a part of the broader processes described in the response to recommendation 1.1 and 1.2.

AUDIT FINDING 2: No evidence of periodic and consistent review of policies

RECOMMENDATION 2.1

We recommend that the County Council either: • Update Policy 2 to include reference as to who is responsible for reviewing all County policies for accuracy and relevancy, as well as a frequency of reviews, or • Update each County policy to include its own review frequency, as necessary, and identify who is responsible for ensuring it's reviewed and updated, when necessary.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Revisions to Salt Lake Countywide Policy 2 will occur within the next 90 days; a holistic review of all countywide policies will occur over the next two years.	Mitchell Park, Legal Counsel

The narrative response and action plan for this recommendation in substance and form is identical to the narrative provided for recommendation 1.2.

RECOMMENDATION 2.2		
We recommend that the last review and update be published to the County website to ensure that County employees are reviewing the most recent version of the policy.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	January 1, 2024	Salt Lake County Mayor's Office

Pursuant to § II.A.11 of current Countywide Policy 2, the Salt Lake County Mayor's office is responsible for posting policies on the County website and "shall maintain and post all countywide policies with best practices." The Council will consider including the last review and update provisions described in this recommendation as a part of its consideration of revisions to Countywide Policy 2, and encourages the Auditor's office to share this recommendation at the appropriate meetings, including the Steering Committee.

AUDIT FINDING 3: 67 percent of published policies on the County website lack the required three approval signatures

RECOMMENDATION 3.1

We recommend that the County Council implement a signature approval and review process prior to the Mayor's Office uploading policies to the County website. Policies should be reviewed and verified that all necessary signatures are present prior to publishing to the County website.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Revisions to Salt Lake Countywide Policy 2 will occur within the next 90 days.	Mitchell Park, Legal Counsel

A signature approval and review process already exists in Utah Code and Salt Lake County Ordinance and Policy, all of which requires the signature of the Council Chair on policy, as well as applicable attestation by the County Clerk and demonstration of legal review and advice by the District Attorney. A signed version of each countywide policy should be on file with the Council Clerk. Proposed revisions to Countywide Policy 2 will more clearly provide that the copies of countywide policies that are uploaded to the county's website should include signatures for completeness and verification.