

A Countywide Audit of Payroll: Human Resources

Audit Findings and Recommendations



Agenda



Audit Team and
Management



Introduction to the
Audit



Key Opportunities for
Improvement



Recommendations for
Improvement



Conclusion and Next
Steps



Audit Team and Management

Audit Team

Brenda Nelson, CISA, Audit Manager

Tammy Brakey, Senior Internal Auditor

Pete Busche, CIA, Senior Internal Auditor

Matthew Cullinen, Internal Auditor

Hao Evans, Internal Auditor

Abigail Dalton, Internal Auditor

Audit Management

Chris Harding, County Auditor, CPA, CFE, CIA

Richard Jaussi, Chief Deputy Auditor, MBA

Roswell Rogers, Senior Advisor

Shawna Ahlborn, Audit Division Administrator

Audit Committee

Marty Van Wagoner, CPA, MBA

The audit team consisted of experienced professionals who ensured thorough examination and reasonable assurance of compliance with audit standards.



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SALARIES

About this Audit Report:

- The audit of Human Resources – Countywide Payroll Responsibilities reviewed the period September 1, 2021 - August 31, 2022.
- The objectives were to 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.
- The audit identified opportunities for improvement in operational effectiveness through expanding and reinforcing Human Resources policies and procedures.
- Human Resources agreed to all 20 recommendations.



Chris Harding, CPA, CFE, CIA
County Auditor

Office of the Auditor
Salt Lake County

Opportunities for Improvement

Key Audit Findings

Policy Strengthening

Opportunities to enhance HR policies and procedures.



Access Controls

Issues with access controls for employee data.



Payment Issues

Missing lump sum payments and merit increase records.



Background Check Records

Inconsistencies in records for background checks.



Record Safeguarding

Personnel records lack adequate safeguarding.



Duplicate Payments

Inadequate controls led to duplicate service award payments.



Background Checks

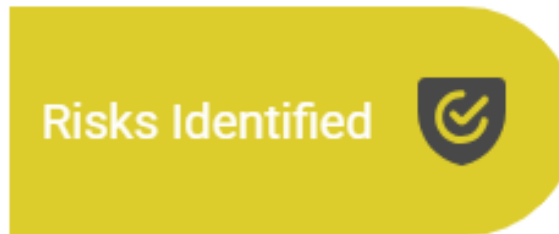
Human Resources and Agency Level records of positions requiring a background check did not always match.



Compliance Issues

Many agencies failed to meet background check requirements.

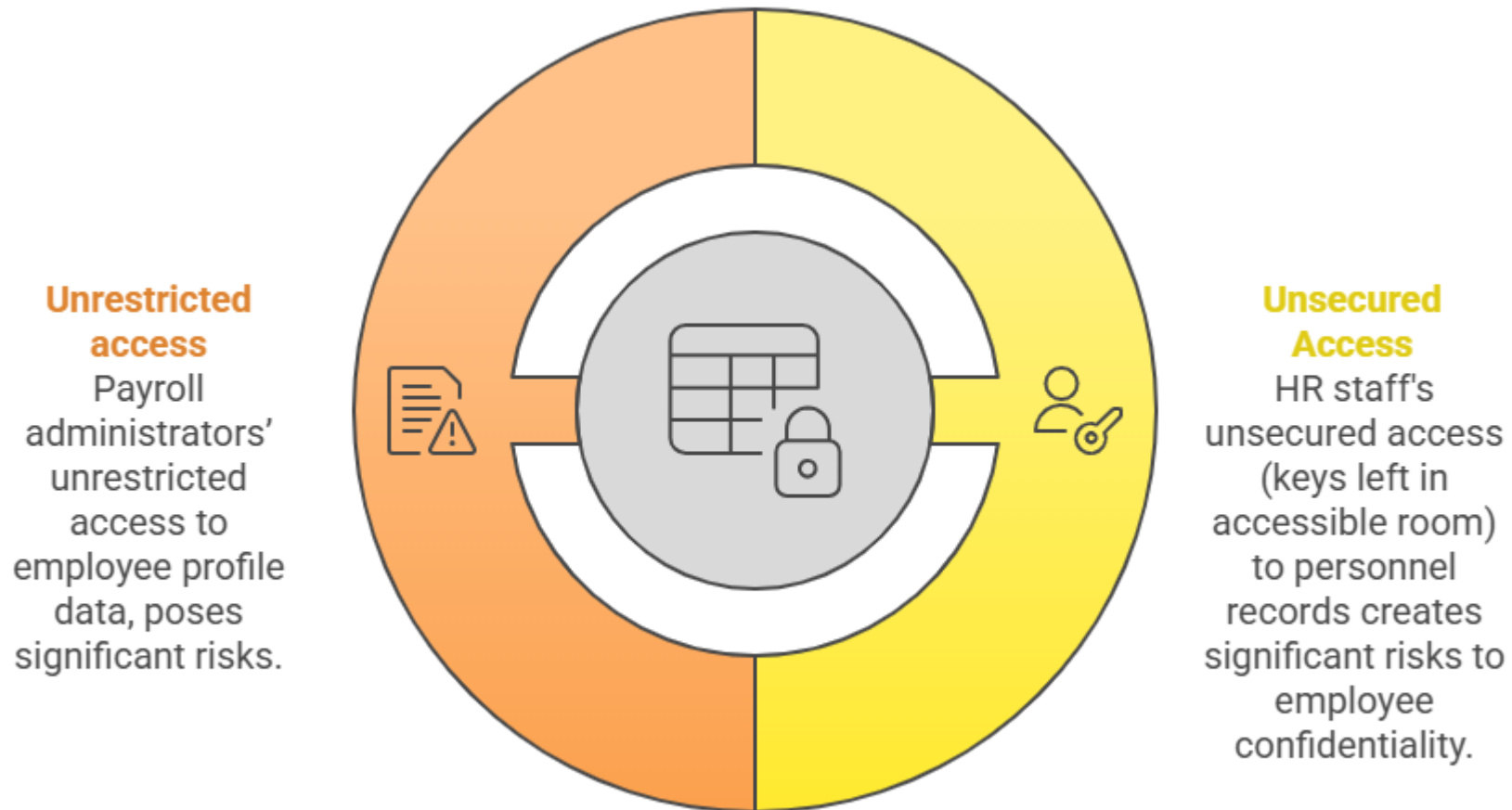
Risk of unvetted individuals accessing sensitive information.



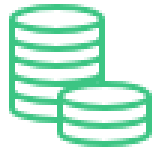
Risks Identified

Note: Human Resources has worked with the County Council to update the Countywide Policy on background checks.

Employee Data



Service Awards & Lump Sum Payments



Duplicate Service Awards

Totaling \$1,650 were issued



Missing Payments

Four employees did not receive lump sum payments due

Recommendations for Improvement

We recommended to Management the following:



Human Resource Policies



Background Checks



Access Controls

Recommendations for Improvement

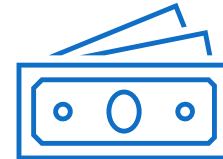
We recommended to Management the following:



Record Safeguarding



Payment Issues



Award Controls

Audit Posted on Auditor's Website

<https://www.saltlakecounty.gov/auditor/audit-services-division/audit-reports/>



***THANK
YOU***