# AUDITOR

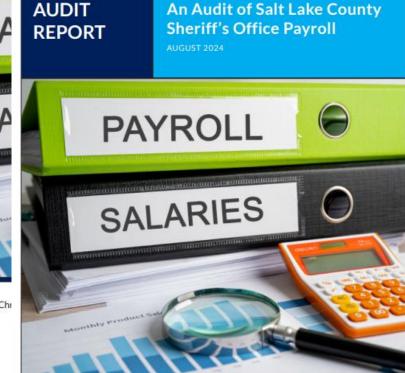
A Countywide Audit of Payroll: Public Works Operations and Sheriff's Office

#### AUDIT REPORT

An Audit of Salt Lake County Public Works Operations

AUGUST 2024







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 Pete Busche, CIA, Sr. Internal Auditor Matthew Cullinen, Internal Auditor Tyler Standing, Internal Auditor Jacob Cantwell, Internal Auditor Chris Scott, 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**

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

## **Morks Operations**

Meeting Date: July 23, 2024 Location: Virtually via Webex

#### **Public Works Operations Staff:**

Lisa Hartman, Associate Deputy Mayor Scott Baird, Public Works Department Director Leon Berrett, Associate Director Operations Jared Steffey, Fiscal Manager Tonya Keller, Internal Services Manager Lynn Erickson, Administrative Fiscal Manager Heather LeMelle, Office Coordinator

#### Auditor's Office Staff:

Richard Jaussi, Chief Deputy Auditor Roswell Rogers, Senior Advisor Shawna Ahlborn, Audit Division Director Brenda Nelson, Audit Manager Tammy Brakey, Senior Internal Auditor Pete Busche, Senior Internal Auditor Matthew Cullinen, Internal Auditor Jacob Cantwell, Internal Auditor

#### **Sheriff's Office**

Meeting Date: August 12, 2024 Location: Virtually via Webex

#### Sheriff's Office Staff:

Rosa Rivera, County Sheriff
Cynthia Archuleta, Undersheriff
Brittany Karzen, Communications Director
Zachary Stovall, Department Fiscal Administrator
Codee Holmes, Payroll Supervisor
Tami Cordova, Senior HR Coordinator
Amber Arnold, HR Coordinator

#### Auditor's Office Staff:

Chris Harding, County Auditor
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Roswell Rogers, Senior Advisor
Shawna Ahlborn, Audit Division Director
Brenda Nelson, Audit Manager
Tammy Brakey, Senior Internal Auditor
Matthew Cullinen, Internal Auditor
Jacob Cantwell, Internal Auditor

# Both Agencies Agreed to All Recommendations

- Public Works Operations
- Sheriff's Office



• Use of Former Employee's Login Credentials

 Background Checks and Drug Tests Not Conducted or Not Conducted Before the Start of Employment

#### **Sheriff's Office**

- Background Check Not Conducted
  - One civilian employee did not have background check on file, all sworn employees had completed both the background check and background interview.

Badges used to clock in and out not secured

#### **Sheriff's Office**

Personal Identifiers Not Properly Secured

Access Termination Requests Not Submitted Timely

#### **Sheriff's Office**

 Access Termination Requests Not Submitted or Not Submitted Timely

Agency Did Not Understand Retro Pay Responsibilities

#### Sheriff's Office

Payment Miscalculations

No Documentation of Reconciliation Procedures

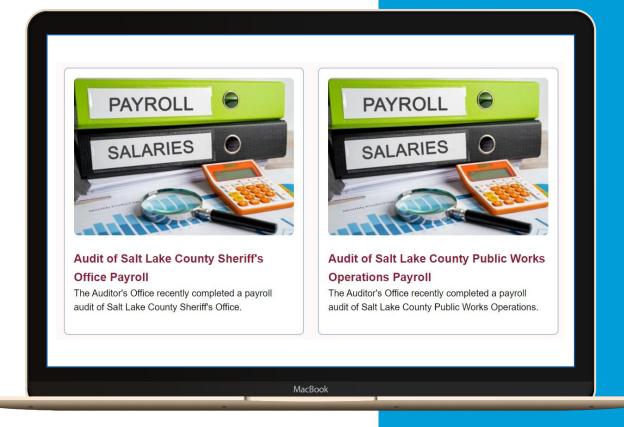
#### **Sheriff's Office**

Timecard Edits Not Documented

#### **Sheriff's Office**

Inaccurate Entries of W-4 Data

# Audits Posted on our Website



## **THANKS**