

A Countywide Audit of Payroll: Salt Lake County Mayor's Financial Administration Payroll Operations



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
Abigail Dalton, Internal Auditor
Matthew Cullinen, Internal Auditor
Hao Evans, 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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About this Audit Report:

- The Audit of Salt Lake County Mayor's Financial Administration Payroll Operations 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 enhanced oversight authority.
- Mayor's Financial Administration agreed to 22 of 22 recommendations.



Chris Harding, CPA, CFE, CIA
County Auditor

Office of the Auditor
Salt Lake County

Opportunities for Improvement

Key Audit Findings



Oversight Authority

Opportunity to enhance payroll accuracy through oversight.



Gift Cards

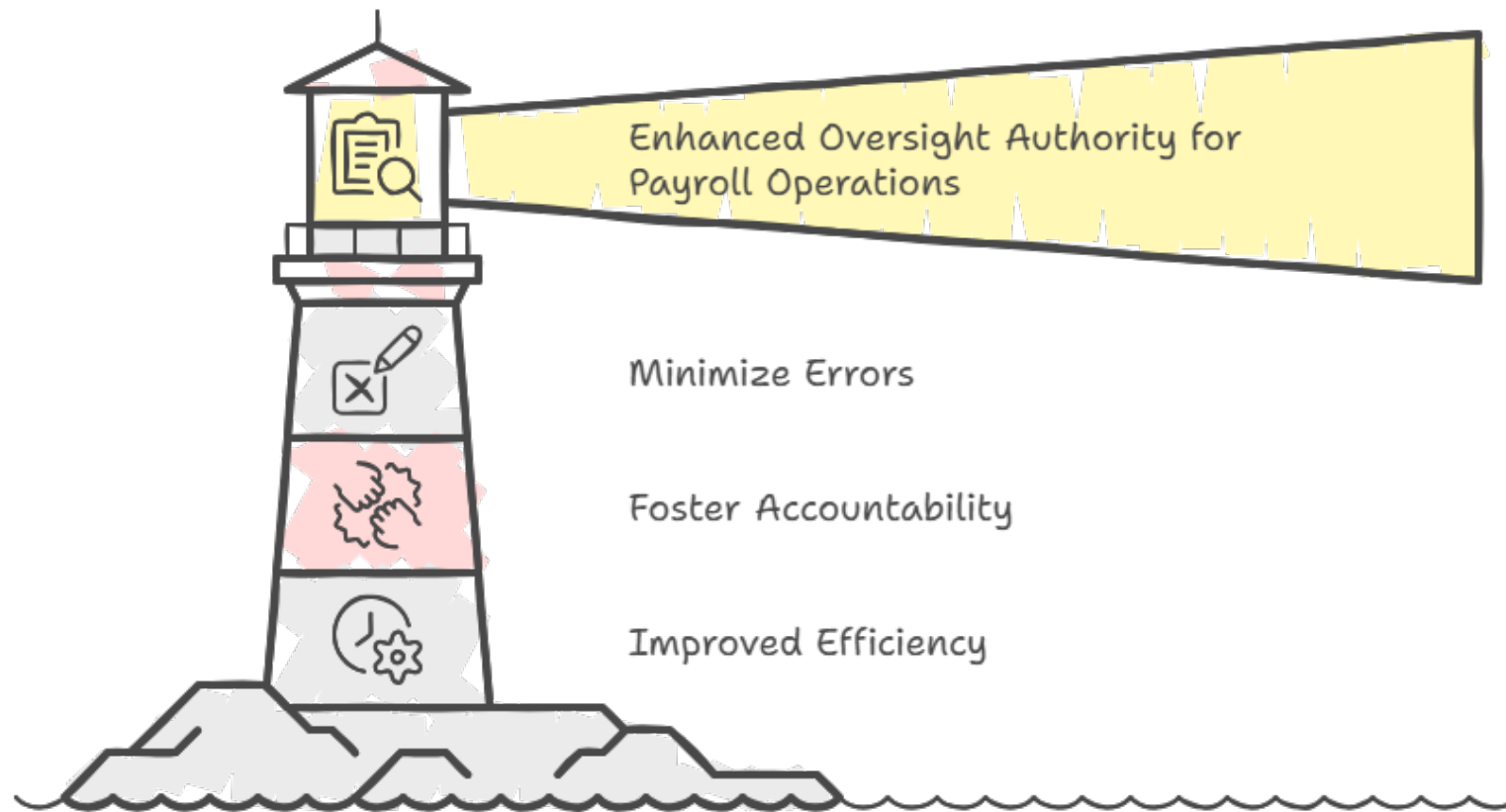
Improve segregation of duties in gift card program.



Check Security

Enhance security of payroll check stock and printing.

Enhanced Oversight Authority



Security of Payroll Check Stock & MICR Printer

Enhancing Payroll Security

MICR Printing
Equipment kept
at a home



Payroll Check
Stock kept at a
home

Employee Gift Cards



Segregation of Duties

The duties of purchasing, receiving, and distributing were not always properly segregated.



Inventory Reconciliation

A formal reconciliation was not documented or conducted.

Recommendations for Improvement

We recommended to Management the following:



Enhanced Oversight Authority



Policies and Procedures



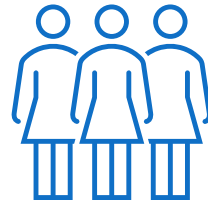
Training

Recommendations for Improvement

We recommended to Management the following:



Safeguard Check Printing



Segregate Gift Card Duties



Reconcile Gift Card Inventories

Audit Posted on Auditor's Website

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



***THANK
YOU***