



Adopted October --, 2023

The following internal policy is enacted pursuant to section 2.08.070 of the Salt Lake County Code of Ordinances to provide guidelines for the Salt Lake County Council office's response to audits of the Council initiated by the Salt Lake County Auditor.

Aimee Winder Newton, Chair
District 3

Laurie Stringham
At-Large A

Suzanne Harrison
At-Large B

Jim Bradley
At-Large C

Arlyn Bradshaw
District 1

David Alvord
District 2

Ann Granato
District 4

Sheldon Stewart
District 5

Dea Theodore
District 6

- 1) The purpose of this policy is to establish procedures for the Council office to respond to audits conducted by the Salt Lake County Auditor where the County Council as a body is identified as the subject of the audit. This policy is not intended to apply to the County Auditor's exercise of their statutory duties and discretion, or to the responses that other entities of Salt Lake County government provide to audits.
- 2) Consistent with its role as the County's legislative body, the responsibility for responding to audits of the Council is shared collectively by the entire Council. Consistent with their roles as elected officials, individual Councilmembers have the responsibility for responding to any audits that identify or address their respective individual offices, and the individual right to respond to any audit findings addressing their own discretionary functions or activities.
- 3) County Council members are each entitled to receive all relevant information about audits of the County Council at each stage of the audit process. The Auditor is encouraged to distribute information about audits of the Council to the entire Council, and the Council Chair and Council central staff should keep the Council informed about the status of those audits, including providing updates at Council meetings as necessary and appropriate.
- 4) The Council designates responsibility to the Council Chair to coordinate the Council's participation in the audit, including assigning Council central staff to respond to the Auditor's requests for information and materials consistent with their job descriptions and the central staff management plan. Audits with a high degree of uncertainty or other complicating factors should be referred by the Chair to the entire Council for additional guidance as the facts and circumstances might require.
- 5) If the Auditor provides a draft audit for the Council's review and comment, the draft audit should be distributed to the entire Council along with the Council's legal counsel. The draft audit, as a protected document, should be treated with confidence. At the Chair's discretion, the draft audit may be shared with Council central staff as may be necessary to develop a Council response to the draft audit. Individual Council members may share the draft audit with their appointed Senior Policy Advisor at their discretion.
- 6) If the Auditor invites the Council to participate in an agreement to the facts or similar management discussion, each Council office shall be provided notice and an opportunity to participate in the meeting, provided that a quorum of the Council is not convened. The Council may request that the Auditor schedule more than one management discussion if doing so is necessary to ensure compliance with the Open and Public Meetings Act.

- 7) The Council designates responsibility to the Council Chair to coordinate the Council's written response to the draft audit if one is requested by the Auditor. The Chair may assign Council staff to assist in drafting the written response and is empowered to make provisional statements agreeing or disagreeing with specific audit findings. The Chair shall circulate a copy of the Council's proposed draft response to the rest of the Council at least three days prior to submitting it to the Auditor.
- 8) Individual Councilmembers may provide individual written responses to audits of the Council office at their discretion.

APPROVED and ADOPTED October __, 2023.

SALT LAKE COUNTY COUNCIL

By:

Aimee Winder Newton, Chair