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Memo

To: Salt Lake County Council & Mayor Jenny Wilson

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

Date: November 24, 2025

Re: 2025 Payment Card Industry Compliance Review

Salt Lake County agencies and outsourced contractors must comply with the Payment Card Industry Data Security Standards ("PCI DSS") when they store, process, or transmit cardholder data. The Payment Card Industry Security Standards Council created and maintains the 12 PCI DSS requirements to protect cardholder data and reduce payment card fraud.

Utah Code Title 17, Chapter 19a, "County Auditor", Part 2, "Powers and Duties", authorized this compliance review. Because this engagement is a compliance review, it is considered a non-audit service and therefore not conducted in accordance with Government Auditing Standards (GAGAS).

Criteria

Salt Lake County Countywide Policy on Information Technology Security 1400-7: Payment Card Industry Data Security Standard Policy, requires all agencies and outsourced contractors processing payment card transactions on the County's behalf to demonstrate their PCI-DSS compliance by:

1) Completing the appropriate Self- Assessment Questionnaire (SAQ) and Attestation of Compliance (AOC) for their specific merchant category (§3.1.1).
2) Submitting these completed forms to the County Auditor by September 30th (§5.0).

Objectives and Scope

The objective of this review was to determine whether County agencies and outsourced contractors that accept payment cards demonstrated their annual PCI DSS compliance by September 30. We also reviewed the submitted SAQs and AOCs for completeness.

Methodology

The Auditor's Office notified County agencies and outsourced contractors of the procedures for annually validating PCI DSS to the Auditor's Office on August 18, 2025. We sent deadline reminder emails on September 25 and issued a final reminder on September 30.

Conclusion

Twenty of the 21 (95%) entities successfully demonstrated PCI DSS compliance by the County's September 30 deadline. One entity of 21 (5%) submitted its compliance documentation after the deadline.

While late submissions do not affect overall PCI compliance status, they constitute non-compliance with the established County deadline. **Table 1** identifies the one outsourced contractor that submitted the compliance documentation after the September 30th deadline.

Table 1. One non-County entity did not meet the required deadline. *One of the 21 (5%) entities required to demonstrate their compliance with the PCI DSS in 2025, did not do so until after the September 30th deadline.*

Outsourced Contractor	Submission Date
Utah State University Extension Services	10/02/2025

The late submission occurred because staff at Utah State University were evacuated due to a security incident on the deadline day, preventing timely submission.

While the late submission did not directly impact PCI DSS compliance for all entities, timely submissions are crucial for effective monitoring and risk management within the County.

Chris Harding, CPA, CFE, CIA
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