

Preliminary FOLLOW-UP REPORT

An Audit of Salt Lake County ASSESSOR'S OFFICE PAYROLL

SEPTEMBER 2025



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AUDITOR'S LETTER

September 16, 2025

In line with generally accepted government auditing standards and the established policies of the Auditor's Office, as authorized by Utah Code Title 17, Chapter 19a, "County Auditor," Part 2, "Powers and Duties," we maintain our responsibility to monitor and ensure that audit recommendations are addressed by county agencies through appropriate corrective action, which is also instrumental in shaping future audits.

This communication serves as the preliminary follow-up report for *An Audit of Salt Lake County Assessor's Office Payroll*, following the original audit report issued in June 2024. The original audit identified seven findings with 20 recommendations. The purpose of this review was to evaluate the progress made in addressing the findings and recommendations aimed at enhancing operational efficiency and compliance.

Our follow-up indicates that Assessor's Office management has fully implemented 14 of the 20 audit recommendations, with six still in progress. By implementing recommendations to ensure the timely removal of terminated employees from timekeeping applications, developing written internal policies regarding timekeeping approval and overtime, and implementing a vehicle usage verification process demonstrates management's commitment to addressing the risks identified in our preliminary audit.

Further work is critical to fully address risks related to approving timecards and overtime, fully documenting fleet vehicle usage, and securely storing fleet vehicle keys. A secondary follow-up audit will be conducted no sooner than March 2026 to verify compliance in these areas.

We performed this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

We extend our appreciation to Assessor's Office management for their cooperation during this process. The enclosed follow-up report summarizes the current status of the recommendations. Should you have any questions or require further discussion, please do not hesitate to contact me at 385-468-7200.

A handwritten signature in black ink, appearing to read "Chris Harding".

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



Action Since Audit Report

An Audit of Salt Lake County Assessor’s Office Payroll

Original Audit: Report Issued June 2024

7 findings with 20 recommendations issued.

Preliminary Follow-up: The Assessor’s Office fully implemented 14 of the 20 recommendations, and six are in progress.

	FULLY IMPLEMENTED	14
	IMPLEMENTATION IN PROGRESS	6
	NOT IMPLEMENTED	0
	CLOSED	0

Remaining Risks

A secondary follow-up audit will be conducted by the Auditor’s Office no earlier than March 2026.

FINDING 1. TERMINATION REQUESTS SUBMITTED AFTER EMPLOYEES' LAST WORKING DATE AND A TERMINATED EMPLOYEE WAS OVER PAID

Risk Rating: **Critical Risk Finding**



Recommendation 1.1 - We recommend that Assessor's Office Management ensure the timely removal of employees from timekeeping applications upon termination of employment.

Agency Action – Implemented our recommendation.



Recommendation 1.2 - We recommend that Assessor's Office Management review employees that terminate to ensure they do not receive pay beyond the time they actually worked.

Agency Action – Implemented our recommendation.



Recommendation 1.3 - We recommend that Assessor's Office Management continue to work with Payroll Administration to recover the overpayment.

Agency Action – Implemented our recommendation.

FINDING 2. BACKGROUND CHECKS NOT CONDUCTED OR NOT CONDUCTED BEFORE THE START OF EMPLOYMENT

Risk Rating: **Significant Risk Finding**



Recommendation 2.1 - We recommend that Assessor's Office Management continue to work with Human Resources and the District Attorney's Office to review, validate, and update the list of positions requiring a background check.

Agency Action – Implemented our recommendation.



Recommendation 2.2 - We recommend that Assessor's Office Management continue to work with Human Resources and the District Attorney's Office to establish and conduct reviews of Assessor's Office positions and the list of positions requiring background checks at periodic intervals, such as annually, to ensure the list remains up to date.

Agency Action – Implemented our recommendation.



Recommendation 2.3 - We recommend that Assessor's Office Management conduct a review of existing employee records and ensure that all employees required to have a

background check has one on file.

Agency Action – Implemented our recommendation.



Recommendation 2.4 - We recommend that Assessor's Office Management develop written policies and procedures regarding how soon after the hire date background checks must be obtained.

Agency Action – Implemented our recommendation.

FINDING 3. CONTROL WEAKNESSES OVER REMOTE WORK AND VEHICLE USE

Risk Rating: **Significant Risk Finding**



Recommendation 3.1 - We recommend that the Assessor's Office Commercial Property Management develop work schedules that ensure ongoing supervision of employees throughout their designated work hours or implement another compensating control.

Agency Action – Implemented our recommendation.



Recommendation 3.2 - We recommend that the Assessor's Office Commercial Property Management implement a verification process, wherein employees are required to provide documentation confirming their visits to locations designated for fieldwork.

Agency Action – Implemented our recommendation.



Recommendation 3.3 - We recommend that the Assessor's Office Commercial Property Management centralize and secure the storage of vehicle keys.

Agency Action – Implementation in progress.

During an in-office visit, we observed that spare keys for Commercial Division fleet vehicles were stored in an unlocked filing cabinet in the Commercial Appraiser Manager's unlocked office, while driver-held keys were left in unlocked desk drawers or above-desk cabinets. Both storage methods left keys accessible to anyone in the office.



Recommendation 3.4 - We recommend that the Assessor's Office Commercial Property Management institute a procedure requiring employees to complete a log when borrowing a county vehicle. This log should include the employee's name, the specific vehicle being used, the date and time of check-in and check-out, and the designated location(s) to which the vehicle will be driven.

Agency Action – Implementation in progress.

Vehicle 41789's log lacked destination information during the audit period—destinations entries were only added after the audit period ended. Additionally, of the full population of ten logs for fleet vehicles used by commercial appraisers, four were missing up to five check-in times.



Recommendation 3.5 - We recommend that the Assessor's Office Commercial Property Management establish a routine for monitoring employee usage per vehicle.

Agency Action – Implemented our recommendation.

FINDING 4. TIMECARDS NOT APPROVED BY A SUPERVISOR AND A LACK OF SEGREGATION OF DUTIES IN APPROVALS

Risk Rating: **Significant Risk Finding**



Recommendation 4.1 - We recommend that Assessor's Office Management establish and implement written procedures that include:

- Requirements for review and approval of employee time by direct supervisors or managers.
- Procedures for when the direct supervisor is unavailable to approve time, including documentation requirements to ensure proper oversight and accountability.
- Requirements for a separation of duties in the approvals of time in TCP and PeopleSoft.

Agency Action – Implementation in progress.

The Assessor's Office timecard approval procedure includes all recommended elements, however, testing of 2,709 timecard entries revealed implementation gaps: 118 entries (4%) were not approved by the employee's direct supervisor or someone in their reporting chain, and 115 entries (4%) were approved by Division Administrators without required delegation documentation. Management cited verbal authorization for these instances and updated procedures in August 2025. Secondary follow-up is needed to assess the revised procedures' effectiveness.



Recommendation 4.2 - We recommend documentation be retained on file whenever a supervisor does not approve the employee's timecard including the reason and confirming the time with the supervisor when possible.

Agency Action – Implementation in progress.

The Assessor's Office procedure requires email documentation when supervisors delegate timecard approval responsibilities. Our review of 2,709 timecard entries found that 233 entries (9%) were approved by someone other than the employee's direct supervisor without required documentation. Management cited

verbal authorization for these instances and updated procedures in August 2025. Secondary follow-up is needed to assess the revised procedures' effectiveness.

FINDING 5. NO INTERNAL POLICY FOR EXEMPT EMPLOYEE'S COMPENSATORY TIME

Risk Rating: **Moderate Risk Finding**



Recommendation 5.1 - We recommend that Assessor's Office Management develop and document an internal standard operating procedure for exempt employee's compensatory time, ensuring compliance with Salt Lake County Human Resources Policy 5-300.

Agency Action – Implemented our recommendation.

FINDING 6. AUTHORIZATION TO WORK OVERTIME WAS NOT DOCUMENTED

Risk Rating: **Moderate Risk Finding**



Recommendation 6.1 - We recommend that Assessor's Office Management establish and document procedures regarding pre-authorization for employees to work overtime. These procedures should include documentation requirements to ensure proper oversight and accountability.

Agency Action – Implementation in progress.

The Assessor's Office requires pre-authorization for extended overtime through division staff meetings. However, the policy lacks documentation requirements and does not define "extended overtime." Without available documentation, we could not verify pre-authorization for 36 of 37 applicable overtime entries (97%). The remaining entry was a transaction for termination payout. Secondary follow up required to assess documentation of pre-authorization for extended overtime.



Recommendation 6.2 - We recommend that Assessor's Office Management establish and document procedures regarding the review and approval of employee time by direct supervisors or managers.

Agency Action – Implementation in progress.

The Assessor's Office requires email approval from the Division Administrator for overtime/comp time. Our review found that five of 37 applicable entries (14%)

received the required email approval 74 to 151 days after the pay period ended.



Recommendation 6.3 - We recommend that Assessor's Office Management establish clear procedures that address situations when the direct supervisor is unavailable to approve time. These procedures should include documentation requirements to ensure proper oversight and accountability.

Agency Action – Implemented our recommendation.

FINDING 7. OVERTIME COMPENSATION AGREEMENT FORMS NOT ON FILE

Risk Rating: **Moderate Risk Finding**



Recommendation 7.1 - We recommend that Assessor's Office Management continue to ensure that an Overtime Compensation Agreement form is completed for every employee during the hiring process and whenever there are changes.





Agency Action – Implemented our recommendation.



Recommendation 7.2 - We recommend that Assessor's Office Management ensure that controls are in place to ensure overtime and compensatory time earned during each pay period are consistent with each employee's election.

Agency Action – Implemented our recommendation.

APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status			
			
Fully Implemented	Implementation In Progress	Not Implemented	Closed
The audit recommendation has been implemented, and the corrective actions effectively address the original issue or finding, as verified by the follow-up audit. No further action is required currently.	The agency has begun taking corrective actions to address the audit recommendation. However, full implementation has not yet been achieved.	The agency has not taken corrective action to address the audit recommendation.	Circumstances have changed surrounding the original finding or recommendation that make it no longer applicable, or the agency will only implement a portion of the recommendation as verified by the follow-up audit. No further follow-up is required.