



2026 Audit Plan



Chris W. Harding, CPA, CIA, CFE



Auditor's Letter

I am pleased to share the Salt Lake County Auditor's 2026 Audit Plan. Audits play an important role in providing clarity around how public funds are managed and how County operations function in practice. Through objective and timely evaluations, our work helps departments identify risks, improve processes, and promote consistency with established policies and standards.

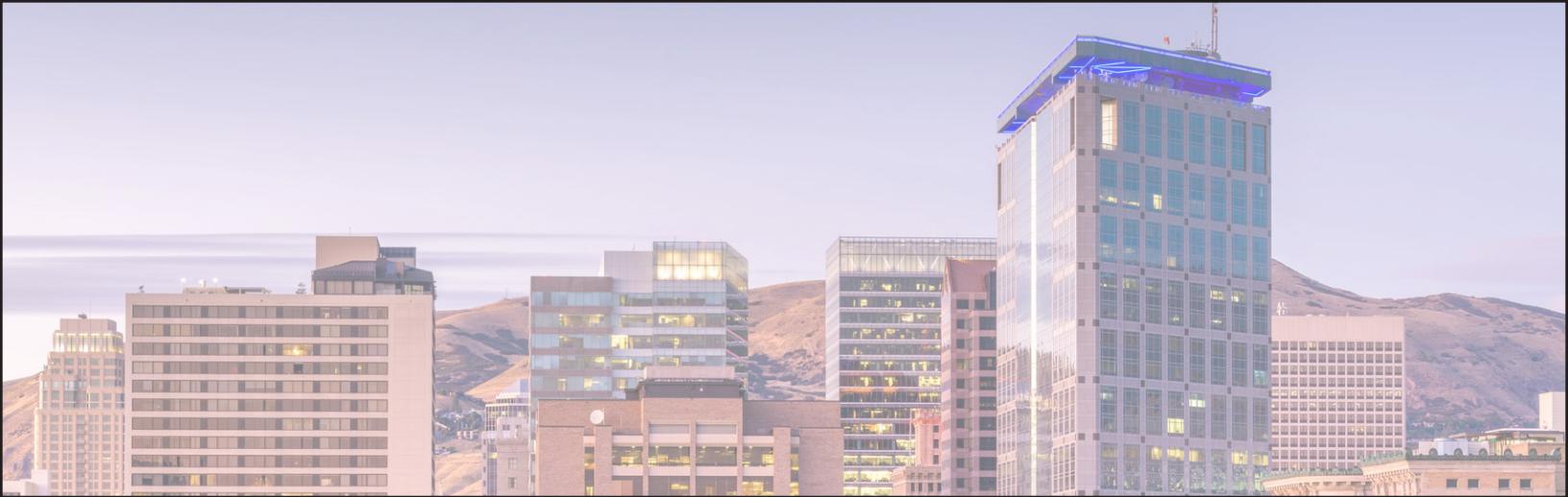
The 2026 Audit Plan reflects a deliberate focus on areas where oversight and analysis can provide the greatest benefit. Our work will continue to emphasize performance, financial integrity, and contract compliance, while expanding the use of audit analytics to better identify trends and potential risks. Across all audits, our team is guided by strong professional standards and a commitment to producing work that is practical, fair, and useful to County leadership and the public.

Community and stakeholder input play an important role in shaping this plan. Throughout the year, we gather feedback from residents, County officials, and departments through meetings, correspondence, and ongoing discussions. Several audits included in this plan extend work already underway, recognizing that County operations evolve over time and that effective auditing requires flexibility and continuity.

Audit priorities are determined through a structured risk assessment that considers past audit findings, input from County leadership, and emerging financial and operational challenges. In the year ahead, we will continue to focus on construction oversight, financial reviews, and contract administration, while remaining responsive to other risks that may affect the County's overall operations and fiscal condition.

Through our evaluations, my office provides information that helps strengthen internal controls, promote consistency, and protect public resources. When recommendations are implemented, they support better decision-making and more efficient operations across County government.

As a Certified Public Accountant, I take seriously the responsibility entrusted to this office. The 2026 Audit Plan is designed to remain adaptable, allowing us to respond to new risks,



changing conditions, and time-sensitive concerns as they arise. This approach helps ensure our work remains relevant and focused on issues that matter most.

Looking forward, I remain committed to transparency and to supporting effective and responsible government. By working collaboratively with County leadership and policymakers, my office delivers objective analysis and practical recommendations that contribute to informed decisions and continuous improvement. Together, we can continue to strengthen Salt Lake County by ensuring public resources are managed thoughtfully, consistently, and with integrity.

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

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



2026 Planned Audits

User Access Controls Audit

This audit will evaluate whether Salt Lake County's user access controls across selected systems are appropriately designed and implemented to support security, accountability, and operational efficiency. The review will assess whether system access is limited to what employees need to perform their job responsibilities, whether access approvals and changes are properly documented, and whether periodic reviews are conducted. The audit will also examine how access to sensitive and confidential information is protected to reduce the risk of unauthorized access, data exposure, or misuse.

1,500 hours

Accounts Payable

This audit will evaluate whether payments processed through the County's Accounts Payable function are valid, accurate, properly authorized, and supported by appropriate documentation. The review will assess internal controls over invoice processing, approvals, and payment disbursements to determine whether they are effective in preventing errors, duplicate payments, and fraud. The audit will also examine compliance with Countywide policies and assess whether A/P processes support timely, efficient, and accountable use of public funds.

900 hours

Salt Lake County Contract Management

This audit will assess the County's contract management practices to determine whether contracts are consistently monitored, documented, and administered in accordance with County policy and contractual requirements. The review will evaluate controls over contract execution, amendments, compliance tracking, and performance monitoring. The audit will also examine whether roles and responsibilities are clearly defined and whether contract oversight practices support transparency, accountability, and value for the County.

1,200 hours



2026 Planned Audits Continued

Indirect Cost Allocation Plans

This audit will evaluate whether Mayor's Finance prepares, updates, and publishes Indirect Cost Allocation Plans (ICAPs) in accordance with Countywide Policy and generally accepted cost allocation practices. The review will assess whether ICAPs are developed using consistent and supportable methodologies, properly documented, and updated annually. The audit will also examine whether allocated costs are reasonable, transparent, and aligned with intended cost-recovery objectives.

900 hours

Fleet Vehicle Inventory

This audit will evaluate whether Salt Lake County maintains an accurate and complete inventory of fleet vehicles and whether vehicles are properly tracked, tagged, insured, and safeguarded. The review will assess controls over vehicle assignment, usage, and recordkeeping to determine whether risks of loss, misuse, or inefficiency are adequately mitigated. The audit will also examine whether fleet management practices support accountability and cost-effective use of County assets.

900 hours

Mileage Reimbursement

This audit will evaluate whether mileage reimbursements across County agencies are processed consistently and in accordance with Countywide policy. The review will assess whether reimbursement rates, approvals, and supporting documentation are applied uniformly and appropriately reflect authorized business travel. The audit will also examine whether existing processes and internal controls support consistent application of policy, accurate reimbursement, and clear accountability across departments.

700 hours

Audits in Progress

WARDLE FIELDS REGIONAL PARK



Travel Expenses

Determine the overall effectiveness of the travel booking process, including internal controls and compliance with all applicable fiscal ordinances, policies, and procedures. Evaluate the accuracy and completeness of travel documentation and records to ensure County employees comply with travel policies and procedures when booking travel.

500 hours remaining

Regional Development

Evaluate internal controls for the rental assistance program via COVID and CARES to ensure that financial transactions are recorded accurately and completely, and free from significant errors. Assess whether financial transactions and business processes comply with applicable standards, ordinances, policies, statutes, and laws. Provide assurance that County assets are safeguarded against the risk of fraud, waste, and abuse.

50 hours remaining

Granite Community Council

We will review transactions undertaken by the Granite Community Council and evaluate if funds are being used appropriately and if the Granite Community Council has proper internal controls to ensure that financial transactions are recorded accurately and completely, and free from significant errors. Assess whether financial transactions and business processes comply with applicable standards, ordinances, policies, statutes, and laws. Provide assurance that funds are safeguarded against the risk of fraud, waste, and abuse.

50 hours remaining



Audits in Progress

Interlocal Agreement between Salt Lake County and Salt Lake City

This audit will examine the agreement between Salt Lake County and Salt Lake City for prosecutorial services, focusing on compliance with contract terms, financial accountability, and service delivery effectiveness. The analysis will assess whether the partnership operates in alignment with established objectives and provides value to stakeholders. Key areas of review will include payment processes, performance metrics, and adherence to contractual obligations.

390 hours remaining

Capital and Controlled Assets

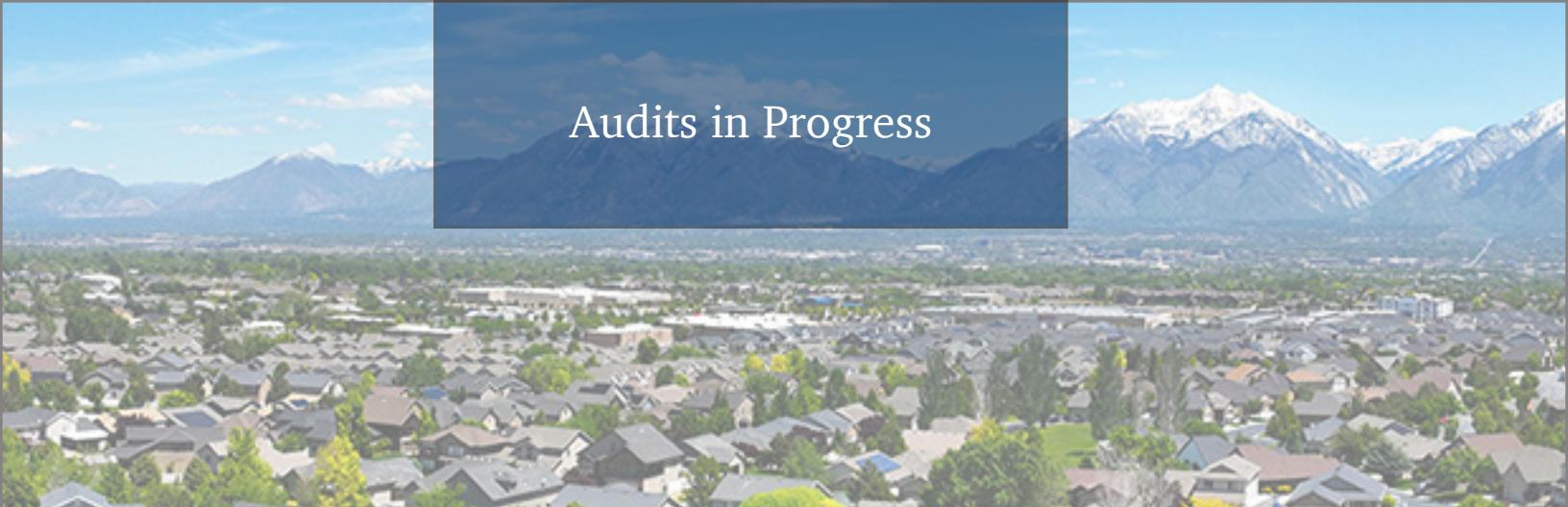
The objective of this audit is to evaluate the County's management and oversight of controlled and capital assets across departments. We will review inventory records, asset tracking systems, and procedures to verify that assets are properly accounted for, safeguarded, and not subject to loss or misappropriation. The audit will also examine compliance with policies governing asset management and identify areas for improvement in oversight practices.

520 hours remaining

Contract between Discovery Gateway Children Museum and Salt Lake County

This audit will review the contract to determine if the County and Discovery Gateway are meeting and adhering to the contractual terms. We will perform an analysis to determine the efficiency and effectiveness of the services being provided and assess the effectiveness of the contract with Discovery Gateway Children's Museum.

910 hours remaining



Audits in Progress

Contracts and Procurement

We will assess the procedures delineated by the Contracts and Procurement department throughout the Request for Proposal (RFP) process to determine adherence to established policies.

60 hours remaining

Daybreak Library Construction Contract

Determine if the management and administration of design and construction contracts for the Daybreak Library comply with the capital project review and approval process required by the County's Capital Project Planning, Approval and Administration Policy. Review project expenditures to determine if all expenditures comply with capital project design and construction contract terms. Evaluate the controls in place to prevent and detect improper payments and the effectiveness of controls by testing the appropriateness of payments made.

100 hours remaining



Follow up Audits

Follow-up Audits

Secondary Follow-ups:

Solid Waste Management - Special Project
Cottonwood Softball Complex (LHM)
Health Department - Payroll
Deferred Revenue
Behavioral Health - Payroll
Facilities - Payroll
Council Tax Admin - Payroll
Library Services - Payroll
Assessor's Office - Payroll
Parks & Recreation - Payroll
Arts & Culture - Payroll
Public Works Operations - Payroll

Preliminary Follow-ups:

Contributions
Clerk's Office Interlocal Agreements
Sheriff's Office – Payroll
Solid Waste Management – Payroll
Flood Control and Engineering Services Payroll
Proprietary Cards and Amazon Purchases
Aging and Adult Services Travel Expenses
Human Resources -Countywide Payroll Responsibilities
Mayor's Financial Administration Payroll Operations
Criminal Justice Services: Data Access and Protections
Mayor's Office Administration Travel Expenses
County Council's Travel Expenses
District Attorney Travel Expenses
Salt Lake County Foundation
Clerk's Office Interlocal Agreements