

Secondary FOLLOW-UP REPORT

An Audit of COUNTYWIDE POLICIES

FEBRUARY 2026



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AUDITOR'S LETTER

February 3, 2026

In accordance with Generally Accepted Government Auditing Standards (GAGAS) and the established policies of the Auditor's Office, as authorized under 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 letter serves as the final follow-up audit report for An Audit of Countywide Policies. The original audit report, issued in August 2023, identified three findings and six recommendations. In the preliminary follow-up, County Council staff implemented one recommendation, and five remained in progress.

In this second follow-up, County Council staff fully implemented two of the five remaining recommendations related to updating or removing outdated agency duties. The remaining three recommendations were closed after determining that the Council is still in the process of reviewing and updating the outdated countywide policies. Overall, three recommendations were implemented, and three recommendations were closed.

We performed this audit in accordance with 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 the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We extend our appreciation to the County Council leadership and staff for their cooperation and responsiveness throughout this process. The enclosed follow-up audit report presents the final status of all recommendations. Should you have any questions or wish to discuss this report further, please 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 Countywide Policies

Original Audit: Report Issued August 2023





Three findings with six recommendations for Countywide Policies.

Preliminary Follow-up Audit: Issued July 2024

The County Council fully implemented one of the six recommendations, and the remaining five were in progress.

Secondary Follow-up

Of the five recommendations previously in progress, the County Council has fully implemented two, and three have been closed.

	FULLY IMPLEMENTED	2
	IMPLEMENTATION IN PROGRESS	0
	NOT IMPLEMENTED	0
	CLOSED	3

Overall, the County Council fully implemented three of the six recommendations from the original audit. The remaining three recommendations were closed after follow-up testing determined that circumstances had changed or that corrective actions were ongoing. While certain actions, such as completing remaining policy signature updates, website revisions, and continued policy review efforts, are still underway, no additional follow-up was deemed necessary.

FINDING 1. OBSOLETE RESPONSIBILITIES STATED IN COUNTY POLICIES

Risk Rating: **Significant Risk Finding**



Recommendation 1.1 - We recommend that the relevant agencies, including the County Council, review and revise policies that reference the County Auditor and subdivisions of the office that are now under Mayor's Finance in the identified Sections. The revised policies should be submitted for approval by the County Council.

Agency Action – Implemented our recommendation.



Recommendation 1.2 - We recommend a systematic review of all existing county policies to be completed within the next two years, along with the development of mechanisms for systematic, regular review of policies thereafter.

Agency Action – Closed. The County Council continues to revise, revoke, and repeal outdated Countywide Policies. Beyond the initial two-year review period specified in Countywide Policy 2, the policy does not include language for a systematic, regular review of County policies after the initial review. We reviewed a sample of 26 County policies to determine if the language was included in the individual policies rather than Countywide Policy 2. We found:

- 21 (81%) did not include language documenting a specific review frequency or a regular review system
- One (4%) county policy did include language regarding a periodic review to ensure ongoing compliance with applicable laws and regulations.
- Four (15%) were not applicable because the policy was revoked, repealed and removed from the Countywide Policy.



Recommendation 1.3 - We recommend that the County Council revoke Policy 1030, Electronic Communications Coordination Board if it is determined to be no longer applicable.

Agency Action – Implemented our recommendation.

FINDING 2. NO EVIDENCE OF PERIODIC REVIEWS OF POLICIES

Risk Rating: **Significant Risk Finding**



Recommendation 2.2 - We recommend that the last review and update be published to the County website to ensure that County employees are reviewing the most recent version of the policy.

Agency Action – Closed. The County Council continues to work with Mayor's Administration and the Clerk's Office to revise outdated policies and update the Countywide Policy website to include the last review date per the County website and latest date document on the County Policy PDF.

FINDING 3. SIXTY-SEVEN PERCENT OF PUBLISHED POLICIES ON THE COUNTY WEBSITE LACK THE REQUIRED THREE APPROVAL SIGNATURES





Risk Rating: **Significant Risk Finding**



Recommendation 3.1 - We recommend that the County Council implement a signature approval and review process prior to the Mayor's Office uploading policies to the County website. Policies should be reviewed and verified that all necessary signatures are present prior to publishing to the County website.

Agency Action – Closed. We reviewed the 12 policies identified as exceptions in the preliminary follow up audit due to not having the required three signatures. Council staff have updated nine (75%) policies to include all three signatures from the County Council, County Clerk and County District Attorney. Council staff are revising the remaining three (25%) policies which do not yet have the three signatures.

APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status			
 <p>Fully Implemented</p>	 <p>Implementation In Progress</p>	 <p>Not Implemented</p>	 <p>Closed</p>
<p>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 at this time.</p>	<p>The agency has begun taking corrective actions to address the audit recommendation. However, full implementation has not yet been achieved.</p>	<p>The agency has not taken corrective action to address the audit recommendation.</p>	<p>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.</p>