

Secondary FOLLOW-UP REPORT

A SPECIAL AUDIT OF SALT LAKE COUNTY SOLID WASTE MANAGEMENT

MARCH 2026



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AUDITOR'S LETTER

March 16, 2026

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. This is also instrumental in forming our future audits.

This letter serves as the final follow-up report for *A Special Audit of Salt Lake County Solid Waste Management*. The original audit report, issued in January 2023, identified six findings with 15 recommendations. In the preliminary follow-up issued in January 2025, Solid Waste management staff implemented 14 recommendations, and one recommendation remained in progress.

As in the preliminary follow up, during this final follow-up audit period of April 1, 2025, to September 30, 2025, there were no write offs of accounts receivable. As a result, there were no transactions available for testing to determine whether write-offs were submitted to the District Attorney's Office in accordance with the remaining recommendation. Because no write-offs occurred, the risk the recommendation was intended to address could not be evaluated.

Given the absence of write-off activity during two follow-up audits, additional follow-up work is not planned and the recommendation was closed. The recommendation remains applicable, and management should ensure that any future write-offs are submitted to the District Attorney's Office in accordance with County policy.

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 based on our audit objectives.

We extend our appreciation to Solid Waste Management for their cooperation and assistance during 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.

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

Action Since Audit Report

A Special Audit of Salt Lake County Solid Waste Management

Original Audit: Report Issued January 2023

Six findings with 15 recommendations.

Preliminary Follow-up: Report Issued January 2025

Solid Waste Management implemented 14 recommendations, and one recommendation was in progress

Secondary Follow-up

The one recommendation previously in progress was closed.

Final Implementation Status (After Two Follow-Up Audits)

	FULLY IMPLEMENTED	14
	IMPLEMENTATION IN PROGRESS	0
	NOT IMPLEMENTED	0
	CLOSED	1

Remaining Risks

Overall Solid Waste Management fully implemented 14 recommendations from the original audit and one was closed. Management should ensure that any future write-offs are submitted to the District Attorney's Office in accordance with County policy.

This secondary follow-up concludes the testing of recommendations related to the Special Audit of Solid Waste Management Report from January 2023.

FOLLOW-UP AUDIT RESULTS

FINDING 2. A CUSTOMER BALANCE OF ALMOST \$35,000 WAS WRITTEN OFF WITHOUT CONSULTATION WITH THE DISTRICT ATTORNEY'S OFFICE

Risk Rating: **Moderate Risk Finding**



Recommendation 2.1 - We recommend that management transfer uncollectible/delinquent AR balances to the District Attorney's Office in accordance with Countywide policy.

Agency Action – Closed.

No write-offs occurred during the audit period of April 1, 2025, through September 30, 2025. Therefore, the risk the recommendation was intended to address could not be evaluated. Given the absence of write-off activity during two follow-up audits, additional follow-up work is not planned and the recommendation was closed.

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, no transactions were available for testing, 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>