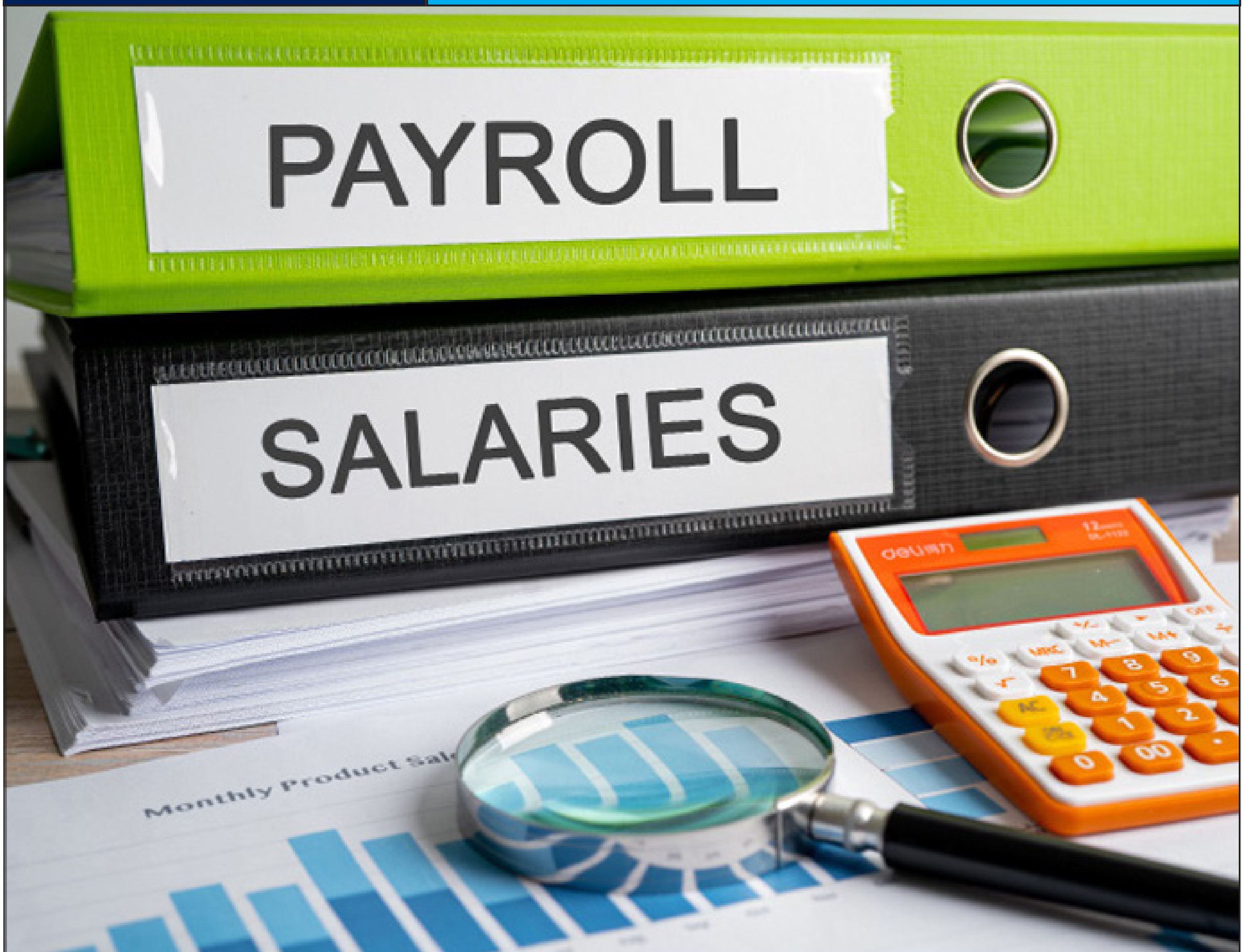
Secondary
FOLLOW-UP REPORT

An Audit of Salt Lake County
ASSESSOR'S OFFICE PAYROLL

AUGUST 2026



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AUDITOR'S LETTER

August 24, 2026

This is the final follow-up report for *An Audit of Salt Lake County Assessor's Office Payroll*, originally issued in June 2024, and it concludes the audit cycle for the recommendations included within the audit scope.

The original audit identified seven findings with 20 recommendations. The preliminary follow-up report, issued in September 2025, verified that 14 recommendations had been implemented and six remained in progress.

This final follow-up reviewed the remaining six recommendations. Assessor's Office management fully implemented all six recommendations previously reported as in progress, including those related to securing county vehicle keys, overtime authorization, and establishing written procedures for employee time approvals.

The final status of the original 20 recommendations is all 20 implemented. The Auditor's Office has completed two consecutive follow-up audits and will not conduct additional follow-up reviews.

As authorized by Utah Code Title 17, Chapter 69, County Auditor, Part 3, Powers and Duties, and in accordance with Generally Accepted Government Auditing Standards (GAGAS), the Auditor's Office monitors corrective actions taken in response to audit recommendations to support continuous improvement across County agencies.

We conducted this follow-up audit in accordance with GAGAS and believe the evidence obtained provides a sufficient basis for our conclusions. We extend our appreciation to Assessor's Office management for its cooperation throughout this process. Should you have any questions, please contact me at (385) 468-7200.

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

August 2026

Action Since Audit Report

An Audit of Salt Lake County Assessor's Office Payroll

Original Audit: Report Issued June 2024
The original audit identified seven findings with 20 recommendations.

Preliminary Follow-up: Report Issued September 2025
Assessor's Office management implemented 14 recommendations, and six remained in progress following the preliminary follow-up.

Secondary Follow-up:
Of the six recommendations previously reported as in progress, Assessor's Office fully implemented all six outstanding recommendations. The audit period for this secondary follow-up audit was January 1, 2026, through June 20, 2026.

FULLY IMPLEMENTED	20
IMPLEMENTATION IN PROGRESS	0
NOT IMPLEMENTED	0
CLOSED	0

Remaining Risks

Assessor's Office management fully implemented the 20 original recommendations. This secondary follow-up concludes the Auditor's Office's follow-up activities for this audit.

FINDING 3. CONTROL WEAKNESSES OVER REMOTE WORK AND VEHICLE USE

Risk Rating: Significant Risk Finding

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

Agency Action – Implemented our recommendation.

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 – 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 – Implemented our recommendation.

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 – 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 preauthorization for employees to work overtime. These procedures should include documentation requirements to ensure proper oversight and accountability.

Agency Action – Implemented our recommendation.

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 – 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.