

Secondary FOLLOW-UP REPORT

AN AUDIT OF SALT LAKE COUNTY BEHAVIORAL HEALTH PAYROLL

MAY 2026



PAYROLL

SALARIES



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AUDITOR'S LETTER

May 11, 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 69, "County Auditor," Part 3, "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 final follow-up report for *An Audit of Salt Lake County Behavioral Health Payroll*. The original audit report, issued in December 2023, identified five findings with 11 recommendations. In the preliminary follow-up report, issued in March 2025, Behavioral Health Services management implemented eight recommendations and two remained in progress. One recommendation was closed.

During this final follow-up, Behavioral Health Services management established and implemented written policies and procedures for calculating and verifying retroactive payments.

In the final follow-up audit period of October 1, 2025, to March 31, 2026, no Behavioral Health Services employees received retroactive pay. As in the preliminary follow up, there were no transactions available for testing to determine whether management had effectively implemented procedures for retaining retroactive payment documentation. Because of this, the risk the recommendation was intended to address could not be evaluated.

Given the absence of retroactive payments 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 documentation supporting future retroactive payments is retained on file. As a result, all recommendations from the original audit have now been either implemented or closed.

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 Behavioral Health Services management for their cooperation and assistance during this process. The enclosed secondary 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 Salt Lake County Behavioral Health Payroll

Original Audit: Report Issued December 2023

Five findings with 11 recommendations.

Preliminary Follow-up: Report Issued March 2025

Behavioral Health Services management implemented eight recommendations, and two recommendations were in progress. One recommendation was closed.

Secondary Follow-up

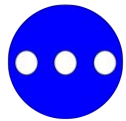
Of the two recommendations previously in progress, one was implemented and one was closed. The audit period for this secondary follow-up audit was October 1, 2025, to March 31, 2026.

Final Implementation Status (After Two Follow-Up Audits)



FULLY
IMPLEMENTED

9



IMPLEMENTATION IN
PROGRESS

0



NOT
IMPLEMENTED

0



CLOSED

2

Remaining Risks

Overall, Behavioral Health Services management fully implemented nine recommendations from the original audit and two were closed. Management should ensure that documentation of calculations for any future retroactive payments is retained on file, consistent with Behavioral Health Services' internal policy.

This secondary follow-up concludes the testing of recommendations related to the Audit of Salt Lake County Behavioral Health Payroll report from December 2023.

FINDING 3. AGENCY DID NOT UNDERSTAND RETRO PAY RESPONSIBILITIES

Risk Rating: **Moderate Risk Finding**



Recommendation 3.1 - We recommend that Behavioral Health Services Management establish and implement clear written policies and procedures for calculating and verifying retroactive payments.

Agency Action – Implemented our recommendation.


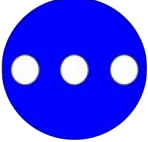




Recommendation 3.2 - We recommend that Behavioral Health Services Management work with Payroll Administration to establish a documentation retention system to ensure that documentation supporting retro payments is maintained on file.

Agency Action – Recommendation closed.

No retroactive payments were issued to Behavioral Health Services employees during the audit period of October 1, 2025, through March 31, 2026. Therefore, the risk the recommendation was intended to address could not be evaluated. Given the absence of retroactive payments during the 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			
			
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, 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.