

Secondary FOLLOW-UP REPORT

AN AUDIT OF SALT LAKE COUNTY FACILITIES SERVICES PAYROLL

JUNE 2026



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AUDITOR'S LETTER

June 5, 2026

In line with generally accepted government auditing standards and the established policies of the Auditor's Office, as authorized under 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.

This is the final follow-up report for *An Audit of Salt Lake County Facilities Services Payroll*. The original audit, issued in January 2024, identified seven findings with 15 recommendations. The preliminary follow-up, issued in June 2025, confirmed that 12 of those recommendations had been either implemented or closed. The remaining three recommendations, related to delegated timecard approvals, overtime compensation consistency, and employee offboarding, were carried forward as the subject of this secondary follow-up.

During this final follow-up period (October 1, 2025 through March 31, 2026), we reviewed the status of those three recommendations:

- **Finding 2 (Delegated Timecard Approvals):** Facilities Management implemented procedures requiring retention of documentation when timecards are approved by a delegated supervisor. Acceptable documentation includes PeopleSoft's delegation and comments feature, comments entered during timecard approval, or other supporting documentation. This recommendation is fully implemented.
- **Finding 5 (Overtime Compensation Consistency):** A compensatory time policy was previously issued by the Administrative Services Department Director, limiting compensatory time for FLSA-exempt employees and requiring supervisory approval when an employee exceeds five hours in a workweek. However, follow-up testing found that management had not consistently enforced these limitations. Because this secondary follow-up concludes testing related to the January 2024 audit, this recommendation is being closed. Management should continue strengthening controls to enforce compensatory time limits and retain documentation supporting required approvals.
- **Finding 7 (Employee Offboarding):** Facilities Management established and implemented offboarding procedures outlining the timing and responsibility for terminating access to sensitive data systems, including timekeeping and network access. This recommendation is fully implemented.

With the completion of this secondary follow-up, all 15 recommendations from the original audit have been either fully implemented (11) or closed (4). No recommendations remain in progress or unaddressed.

We performed this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). We believe the evidence obtained provides a reasonable basis for our findings and conclusions.

We extend our appreciation to Facilities Services management for their cooperation throughout this process. The enclosed report presents the final status of all recommendations. Should you have any questions, please contact me at 385-468-7200.

A handwritten signature in black ink, appearing to read "Chris Harding". The signature is fluid and cursive, with the first name "Chris" and last name "Harding" clearly distinguishable.

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

Action Since Audit Report

An Audit of Salt Lake County Facilities Services Payroll

Original Audit: Report issued January 2024

Seven findings with 15 recommendations.





Preliminary Follow-up: Report Issued June 2025

Facilities Services management implemented nine recommendations, and three recommendations were in progress. Three recommendations were closed.

Secondary Follow-up

Of the three recommendations previously in progress, two were 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	11
	IMPLEMENTATION IN PROGRESS	0
	NOT IMPLEMENTED	0
	CLOSED	4

Remaining Risks

Overall, Facilities Services Management fully implemented eleven recommendations from the original audit and four were closed.

Management should continue strengthening controls related to tracking and retaining documentation that supports supervisory approval of compensatory time earned by FLSA-Exempt employees. Strengthening these controls will help ensure compliance with internal policy requirements and maintain sufficient supporting documentation.

This secondary follow-up concludes the testing of recommendations related to the *Audit of Salt Lake County Facilities Services Payroll* report from January 2024.

FINDING 2. TIMECARDS NOT APPROVED BY A SUPERVISOR

Risk Rating: **Significant Risk Finding**



Recommendation 2.2 - We recommend documentation be retained on file whenever a delegated supervisor approves an employee's timecard in the absence of the direct supervisor. This can be achieved by utilizing PeopleSoft's delegation and comments feature, using the comments section available upon timecard approval, or other documentation.

Agency Action – Implemented our recommendation.

FINDING 5. OVERTIME COMPENSATION AGREEMENT FORMS NOT CONGRUENT WITH TIME EARNED

Risk Rating: **Moderate Risk Finding**



Recommendation 5.1 - We recommend that Facilities Services Management establish and implement controls to ensure that overtime and compensatory time earned during each pay period are consistent with each employee's election.

Agency Action – Recommendation closed.

The Administrative Services Department Director issued an internal compensatory time policy that applies to Facilities Services. The policy limits compensatory time earned by FLSA-exempt employees and requires supervisory approval before an employee exceeds five compensatory time hours in a workweek. Follow-up testing indicated that Facilities Services Management had not consistently enforced the policy's compensatory time limitations. Management should continue strengthening controls to ensure compensatory time is monitored, approved, and maintained in accordance with policy requirements.

The Auditor's Office is closing this recommendation because this secondary follow-up concludes testing related to the January 2024 audit report.

FINDING 7. TERMINATION REQUESTS SUBMITTED AFTER EMPLOYEE'S LAST WORKING DAY


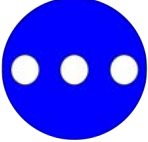


Risk Rating: **Moderate Risk Finding**



Recommendation 7.1 - We recommend that Facilities Services Management establish and implement Policies and Procedures for employee offboarding, outlining the precise timing of access termination to sensitive data systems, including timekeeping and network access.

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, 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.