

Secondary FOLLOW-UP REPORT

AN AUDIT OF SALT LAKE COUNTY HEALTH DEPARTMENT PAYROLL

JUNE 2026



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AUDITOR'S LETTER

June 16, 2026

This is the final follow-up report for *An Audit of Salt Lake County Health Department Payroll*, originally issued in September 2023, and it concludes the audit cycle with all 15 recommendations fully resolved.

That audit identified nine findings with 15 recommendations. The preliminary follow-up report, issued in March 2025, verified that eight of those 15 recommendations had been implemented, with seven remaining in progress.

This secondary follow-up resolves all seven remaining recommendations. Health Department management fully implemented five, addressing controls related to background check requirements, timecard approvals, retroactive payment calculations, overtime and compensatory time elections, and network terminations. The remaining two recommendations were closed because a 2023 County upgrade to PeopleSoft Employee Self Service now allows employees to submit Form W-4 information directly, eliminating the risk identified in the original finding.

The final count of the original 15 recommendations, 13 are fully implemented and 2 are closed. No recommendations remain in progress.

As authorized by Utah Code Title 17, Chapter 69, and in accordance with Generally Accepted Government Auditing Standards (GAGAS), this office monitors corrective action on audit recommendations to support continuous improvement across County agencies. We believe the evidence obtained provides a sufficient basis for our conclusions, and we extend our appreciation to Health Department management for their cooperation throughout this process. Please contact me at 385-468-7200 with any questions.

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 Health Department Payroll

Original Audit: Report Issued September 2023

Nine findings with 15 recommendations.





Preliminary Follow-up: Report Issued March 2025

Health Department management implemented eight recommendations, and seven recommendations remained in progress.

Secondary Follow-up

Of the seven recommendations previously reported as in progress, five were implemented and two were closed. The audit period for this secondary follow-up audit was October 15, 2025, through April 15, 2026.

Final Implementation Status (After Two Follow-Up Audits)

	FULLY IMPLEMENTED	13
	IMPLEMENTATION IN PROGRESS	0
	NOT IMPLEMENTED	0
	CLOSED	2

Remaining Risks

Overall, Health Department management fully implemented 13 recommendations from the original audit and two recommendations were closed.

This secondary follow-up concludes the testing of recommendations related to *An Audit of Salt Lake County Health Department Payroll* issued in September 2023.

FINDING 1. HUMAN RESOURCES AND HEALTH DEPARTMENT LIST OF POSITIONS REQUIRING A BACKGROUND CHECK DID NOT MATCH

Risk Rating: **Significant Risk Finding**



Recommendation 1.1 - We recommend that Health Department Management work with Human Resources and the District Attorney's Office to review, validate, and update the list of positions requiring background checks, including the 6 positions noted.

Agency Action – Implemented our recommendation.

FINDING 3. TIMECARDS NOT APPROVED BY A SUPERVISOR

Risk Rating: **Significant Risk Finding**



Recommendation 3.1 - We recommend that Health Department Management establish and document procedures regarding the review and approval of employee time by direct supervisors or managers.

Agency Action – Implemented our recommendation.

FINDING 5. BOTH THE AGENCY AND PAYROLL ADMINISTRATION ATTRIBUTED RETROACTIVE PAYMENT CALCULATION RESPONSIBILITY TO THE OTHER PARTY

Risk Rating: **Moderate Risk Finding**



Recommendation 5.1 - We recommend that Health Department Management establish clear and well-defined policies and procedures for calculating and verifying retroactive payments.

Agency Action – Implemented our recommendation.

FINDING 7. OVERTIME COMPENSATION AGREEMENT FORMS NOT CONGRUENT WITH TIME EARNED

Risk Rating: **Moderate Risk Finding**



Recommendation 7.1 - We recommend that Health Department Management establish and implement controls to ensure overtime and compensatory time earned during each pay period are consistent with each employee's election.

Agency Action – Implemented our recommendation.

FINDING 8. INSUFFICIENT DOCUMENTATION AND ENTRY OF W-4 FORMS AT THE AGENCY LEVEL, WITH NO ESTABLISHED PROCEDURE

Risk Rating: **Moderate Risk Finding**



Recommendation 8.1 - We recommend that the Health Department Management establish and document procedures for obtaining and entering W-4 forms. These procedures should outline the steps, individuals responsible, and timelines for collecting, storing, and updating W-4 forms.

Agency Action – Recommendation closed.

In 2023, the County implemented PeopleSoft Employee Self Service process allowing employees to submit Form W-4 information directly within the payroll system. This change addresses the process weaknesses identified in the original finding and mitigates the associated risk. Accordingly, this recommendation is considered Closed, and no further follow-up is required.



Recommendation 8.2 - We recommend that Health Department Management maintain hard or electronic copies of each employee's W-4 form for a minimum of 4 years.

Agency Action – Recommendation closed.

In 2023, the County implemented PeopleSoft Employee Self Service process allowing employees to submit Form W-4 information directly within the payroll system. This change addresses the process weaknesses identified in the original finding and mitigates the associated risk. Accordingly, this recommendation is considered Closed, and no further follow-up is required.

FINDING 9. TERMINATION REQUESTS SUBMITTED BY THE AGENCY'S INFORMATION SERVICES DEPARTMENT LACK THE INCLUSION OF THE REQUEST DATE


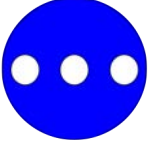


Risk Rating: **Moderate Risk Finding**



Recommendation 9.1 - We recommend that Health Department Management develop a reporting mechanism that documents the network termination request date.

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.