

# AUDIT REPORT

## A Limited Scope Performance Audit of the Salt Lake County Justice Court

MAY 2026



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## AUDITOR'S LETTER

May 14, 2026

I am pleased to present our limited scope performance audit of the Salt Lake County Justice Court temporary employees, covering the period from January 6, 2024, to November 22, 2025. The objective of this audit was to provide reasonable assurance that Justice Court management oversight and controls over the use of temporary employees were adequate and effective to help ensure that County systems and assets are appropriately safeguarded. The audit also assessed compliance with applicable Countywide and Human Resources policies and procedures.

Our audit identified that temporary positions were used for extended periods to perform ongoing operational functions, bypassing merit system controls and County Council oversight of authorized positions. We also identified weaknesses in supervisory oversight of temporary employees. These deficiencies included a reporting structure that conflicted with County Ordinance and instances where work was performed but not recorded in the County's timekeeping system. In addition, the Justice Court did not maintain required onboarding and personnel documentation for temporary employees, including background checks, conflict of interest disclosures, and employment eligibility verification. Finally, the Justice Court lacked an internal policy for deactivating inactive network accounts.

Justice Court agreed with 10 of the 12 recommendations. However, management indicated that two recommendations, related to Form I-9 compliance and background checks, were not applicable because Salt Lake County Human Resources is responsible for these processes. Contrary to this assertion, Salt Lake County Human Resources Policy 2-500: Background Check Requirements, Part II, Section B.3 states, "Criminal justice agency background checks shall be conducted by the agency."

Regarding Recommendation 3.4, *Strengthen Form I-9 Compliance Controls*, management stated that "these processes are centrally managed by Human Resources to ensure consistent application across all County departments." While Human Resources maintains primary responsibility for employment eligibility verification, we recommended that Justice Court work in coordination with Human Resources to strengthen controls over Form I-9 compliance. Agencies retain responsibility for ensuring that onboarding activities are completed in accordance with federal requirements.

Failure to implement these recommendations may increase the risk of noncompliance with federal regulations and County policies, reduce transparency and accountability, and limit the County's ability to demonstrate that employment practices are appropriately administered.

Our office will conduct a follow-up review no earlier than six months after issuance of this report to assess the status and effectiveness of corrective actions.

This audit was authorized under Utah Code Title 17, Chapter 19a, "County Auditor", Part 2, "Powers and Duties." We conducted this performance audit in accordance with generally accepted government auditing standards. 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 the evidence obtained provides a reasonable basis for our findings and conclusions.

We appreciate the cooperation of all involved personnel during this audit. For further details, please refer to the enclosed detailed audit report. Should you require any further information or clarification, please do not hesitate to contact me at 385-468-7200.

A handwritten signature in black ink, appearing to read "Chris Harding". The signature is written in a cursive, flowing style.

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

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## A Limited Scope Performance Audit of Salt Lake County Justice Court

May 2026

### Objectives

This audit assessed whether Justice Court management's oversight and controls over temporary employees were adequate and effective in safeguarding County systems and assets, as well as compliance with applicable County and Human Resources Policies. Focus areas included:

- Network access provisioning and revocation
- Timekeeping accuracy, completeness, and approval
- Hiring and onboarding compliance
- Conflict of interest disclosure and management

Scope: January 6, 2024, to November 22, 2025, with reviews of timekeeping accuracy extending through January 2026.

# REPORT HIGHLIGHTS

## Extended Use of Temporary Positions Bypassed Merit System Controls and Council Oversight

The Justice Court maintained three temporary positions for periods ranging from 2.6 to over 15 years. Utah law prohibits using temporary appointments to circumvent the merit system. The Justice Court's use of temporary positions presents a risk of operating outside these requirements. One employee worked consistent part-time hours throughout the audit period, another transitioned directly from a permanent merit position to the same role on a temporary basis (and maintained the temporary position after a similar merit position was hired), and a third remained active in County Human Resources and payroll systems with no work recorded since 2017.

## Inadequate Oversight of Temporary Employee Resulted in Reporting Violations and Unrecorded Work Hours

We identified two control deficiencies related to oversight of temporary employees. First, the Temporary Admin and Fiscal Manager reported to the Office Manager rather than the Justice Court Judge. This differs from County Ordinance and from the structure used for the corresponding merit position. Reporting to a lower level of authority diminished oversight and conflicted with County Ordinance. This increases the risk that errors or inappropriate actions are not identified and addressed in a timely manner.

Second, documentation confirmed that the Temporary Admin and Fiscal Manager performed work on at least five occasions without recording time in the County's timekeeping system. Federal law requires employers to maintain accurate records of all hours worked and treat unrecorded work time as compensable. Incomplete records expose the County to potential wage claims and legal liability.

## Justice Court Did Not Maintain Required Onboarding and Personnel Documentation for Temporary Employees

The Justice Court did not fully meet onboarding and documentation requirements in five of seven categories assessed - background checks, Form I-9 reverification, conflict of interest disclosures, Description of Duties memos, and pay grade determinations.

For the Temporary Admin and Fiscal Manager, the Justice Court relied on another Justice Court's Rap Back enrollment without a process to verify



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# REPORT HIGHLIGHTS

continued enrollment or confirm that adverse notifications would be reported. Additionally, the Justice Court did not request conflict of interest disclosures from its employees until February 2024, after the January filing deadline. No request for disclosures was made in 2025.



## Finding Risk Classifications

Classification	Description	Action
<p style="text-align: center; color: white; font-weight: bold; font-size: 1.2em;">High Risk</p>	<p><b>High Risk Findings indicate significant weaknesses in controls and compliance:</b></p> <ul style="list-style-type: none"> <li>• Essential controls are either missing OR are in place but fail to adequately address critical risks.</li> <li>• Procedures are either not followed consistently OR are completely missing.</li> <li>• Documentation and communication of controls, policies, and procedures are either lacking OR entirely absent.</li> <li>• Controls may not be in operation OR may not have been implemented.</li> <li>• Material non-compliance (or a critical instance of non-compliance) with legislative requirements (both state law and county ordinances), countywide policies, organization policies, and best practices is common, resulting in inadequate risk management.</li> </ul>	<p style="text-align: center;">Urgent Corrective Actions are Necessary</p>
<p style="text-align: center; color: white; font-weight: bold; font-size: 1.2em;">Medium Risk</p>	<p><b>Medium Risk Findings indicate weaknesses in control design and/or implementation, and occasional non-compliance:</b></p> <ul style="list-style-type: none"> <li>• Controls are partially in place but may not fully address all aspects of key risks.</li> <li>• Documentation and/or communication of controls, policies, and procedures may be incomplete, unclear, inconsistent, or outdated.</li> <li>• Controls might not be operating consistently and/or effectively or may not have been fully implemented.</li> <li>• Occasional non-compliance with legislative requirements (both state law and county ordinances), countywide policies, organization policies, and best practices has occurred.</li> <li>• Risks are not being effectively managed, which could result in failure to meet organization objectives or could lead to a less effective risk management framework.</li> </ul>	<p style="text-align: center;">Promptly Implement Recommendations</p>
<p style="text-align: center; color: white; font-weight: bold; font-size: 1.2em;">Low Risk</p>	<p><b>Low Risk Findings indicate that controls are generally effective, with minor areas for improvement:</b></p> <ul style="list-style-type: none"> <li>• Controls are effectively addressing key risks but may need minor improvements.</li> <li>• Documentation and/or communication of controls, policies, and procedures are generally adequate but might require minor updates.</li> <li>• Controls are generally operating effectively with minor inconsistencies.</li> <li>• Minor deviations from legislative requirements (both state law and county ordinances), countywide policies, organization policies, and/or best practices may exist.</li> <li>• Risks are generally well-managed, with minimal areas for improvement identified during testing.</li> </ul>	<p style="text-align: center;">Implement Minor Improvements and Proactive Enhancements</p>

# BACKGROUND

The Salt Lake County Auditor's Office Audit Services Division completed a limited scope performance audit of the Salt Lake County Justice Court's (Justice Court) management oversight and controls over temporary positions and employees for the period of January 6, 2024, to November 22, 2025, with reviews of timekeeping accuracy extending through January 2026.

Justice Courts in Utah are local courts established and operated by counties and municipalities. The Salt Lake County Justice Court has jurisdiction over class B and C misdemeanors, ordinance violations, infractions, and small claims of up to \$20,000. Because the Justice Court is administered as a Salt Lake County agency, its employees, including administrative and clerical staff, are subject to County personnel policies, payroll systems, and oversight requirements.

In accordance with Utah Code, Salt Lake County uses a merit system to ensure that hiring, promotion, and retention decisions are based on relative ability, knowledge, and skills.<sup>1</sup> This system establishes structured processes for recruiting, selecting, and advancing County employees. The County Council controls the number of full-time equivalent (FTE) merit positions each agency may have and must approve all new merit positions.<sup>2</sup>

Temporary positions exist outside the merit system and may be created and filled without Council approval or the competitive recruitment process required for merit positions.<sup>3</sup> While temporary positions are permitted, Utah law places clear limitations on their use and prohibits using temporary positions in a manner that defeats the purpose of the merit system.<sup>4</sup>

During the audit period, the Justice Court employed three individuals in temporary positions: a Temporary Judge, a Temporary Admin and Fiscal Manager, and a Temporary Court Clerk.

## OBJECTIVES AND SCOPE

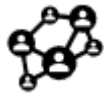
The objective of this audit was to provide reasonable assurance that Justice Court management oversight and controls over the use of temporary employees were adequate and effective to help ensure County systems and assets are appropriately safeguarded. The audit also assessed compliance with applicable Countywide and Human Resources Policies and procedures. Areas of audit focus included the following, where applicable:

<sup>1</sup> Utah Code §17-75-401(1); Utah Code §17-75-402

<sup>2</sup> Utah Code §§ 17-63-303 to 17-63-305 assign budget approval to the Council, which includes FTEs.

<sup>3</sup> Salt Lake County Human Resources Policy 2-100: Employment Status, Section II. Procedures, Subsection D.4.

<sup>4</sup> Utah Code §17-33-5(3); renumbered as Utah Code §17-75-602(3) (effective November 6, 2025).



Ensuring temporary employees were granted appropriate network access and that access was promptly revoked upon separation.



Determining whether temporary employees' timekeeping entries were accurate, complete, and reviewed and approved in accordance with County policy.



Assessing whether hiring and onboarding processes for temporary employees followed established Countywide and Human Resources requirements and ensured that individuals were appropriately authorized.



Reviewing whether temporary employees properly disclosed potential conflicts of interest, and whether management identified, reviewed, and addressed conflicts in compliance with County policy.

The scope of this audit was from January 6, 2024, to November 22, 2025, with reviews of timekeeping accuracy extending through January 2026.

## AUDIT CRITERIA

**Utah Code, Title 17 Counties, Chapter 75 General County Personnel Management, Part 6 Office of Personnel Management, Section 602.3** stipulates that temporary positions may not be used to defeat the purpose of the career service or merit system.

**Utah Code, Title 17 Counties, Chapter 63 Fiscal Authority and Processes, Sections 303 to 305** assigns the county legislative body responsibility to review, consider, and adopt the County's budget by resolution, which includes approval of authorized positions and full-time equivalent (FTE) staffing levels.

**Salt Lake County Human Resources Policy 2-100 Employment Status, Part II Procedures, Section D.3** requires agencies to submit a description of duties to the Human Resources Division for any temporary appointment. **Section D.4** states the hiring authority (e.g. County agency) may directly hire a temporary employee.

**Utah Code, Title 78A Judiciary and Judicial Administration, Chapter 7 Justice Court, Sections 202** provides that justice court judges are appointed by the local executive, with ratification by the legislative body. After appointment, judges are subject to periodic, unopposed retention elections. Justice court judges appear on the ballot for

retention at regular intervals (generally every six years). As a result, the Justice Court Judge position is a judicial office established under state law and operates outside the County's merit-based employment system.

**Utah State Courts, Supreme Court Rules of Professional Practice, Rule 1-202** establishes the requirements for qualifying and certifying individuals to serve as pro tempore judges. The rule outlines eligibility criteria and requires application and approval through the Administrative Office of the Courts. Once certified, these individuals may be assigned to serve as needed.

**Salt Lake County Code of Ordinances, Title 2 Administration and Personnel, Chapter 2.30 County Justice Courts, Section 2.30.020** establishes the basic reporting structure for the Justice Court and clarifies who is responsible for performing court administration functions, as well as budget, facilities, equipment and computer operations.

**Code of Federal Regulations, Title 29 Labor, Subtitle B, Chapter V, Subchapter A, Part 516, Subpart A, Section 516.2** requires employers to maintain and preserve payroll or other records containing information and data with respect to each employee, including the hours each employee worked each workday and the total hours worked each workweek.

**United States Code, Title 29 Labor, Chapter 8 Fair Labor Standards, Section 203(g)** defines "employ" as including suffering or permitting to work.

**Salt Lake County Human Resources Policy 2-500 Background Check Requirements, Part II Procedures, Section B.4.b** requires employees in designated positions and functions that do not require Rap Back enrollment to receive a Utah Bureau of Criminal Identification (BCI) name check every two years.

**Salt Lake County Countywide Policy 1430 Professional Ethics and Conflict of Interest, Part 5 Procedures, Section 5** defines a "disclosure statement" as a written and sworn document filed with the County legislative body and designated a public document, providing the name and business address of the officer or employee, the name and business address of the person or business being assisted or with whom the employee has a substantial interest, and a brief description of the transaction or service provided or the precise nature of the employee's substantial interest. **Section 8.2** Assigns responsibility to agencies for communicating requirements to their employees.

**United States Code, Title 8 Aliens and Nationality, Section 1324a(b)** states that for employees rehired within three years of the original Form I-9, employers may rely on the prior verification provided it remains valid. Employers must reverify work authorization at rehire if the employee's authorization has expired or alternatively complete a new Form I-9.

**Federal Bureau of Investigation, Criminal Justice Information Services (CJIS) Security Policy, Part 5.0 Policy and Implementation, Section 5.6.3.1 Identifier Management** requires agencies to manage user identifiers by disabling the user identifier after a specified period of inactivity.

**Salt Lake Countywide Information Technology Standard on Criminal Justice Information Systems, Purpose** requires any County agency or IT services customer with access to Criminal Justice Information to follow the Criminal Justice Information Systems Standard established by Salt Lake County's Information Technology Division.

**Utah Code, Title 17 Counties, Chapter 75 General County Personnel Management, Section 401(1)** establishes the merit system of employment for counties in the state of Utah. **Section 402**, in its entirety, describes the principles of such a merit system.

## METHODOLOGY

This audit was conducted as a limited scope performance audit in accordance with generally accepted government auditing standards. A limited scope performance audit focuses on specific aspects of an agency's operations rather than a comprehensive review of all activities. The objectives, scope, and methodology were designed to assess the Justice Court's management oversight and controls over temporary positions and employees during the audit period.

We used several methodologies to gather and analyze information related to our audit objectives. These methodologies included, but were not limited to:

1. Reviewed relevant County policy, County ordinance, State statute, United States Code, and Code of Federal Regulations.
2. Obtained and reviewed employee timecards and approvals to verify that time was recorded accurately (where possible), approved by supervisors, and that hours worked aligned with County policy limits.
3. Requested and reviewed (where available) documentation from Justice Court management, including description of duties memoranda, background check verification, conflict of interest

disclosures, and documentation related to inactive network accounts.

4. Requested and reviewed (where available) documentation from Human Resources, including pay grade determinations and new hire authorizations.
5. Used the County's Payroll and Human Resources system functions, including "Review Paycheck," "Job Data," and "Inquire ePAR Transaction," to review, extract and analyze payroll and employment data.
6. Requested and reviewed physical access logs to compare building access records to time reported in the County's timekeeping system.

## CONCLUSIONS

This audit reviewed employment practices, oversight, and personnel documentation for temporary positions and employees at the Salt Lake County Justice Court for the period of January 6, 2024, to November 22, 2025, with additional review of timekeeping accuracy through January 2026.

We identified four findings, three rated High Risk and one rated Medium Risk, reflecting gaps in governance, oversight, and compliance related to the Justice Court's use of temporary positions.

We found that the Justice Court used temporary positions for extended periods to perform ongoing operational functions. One temporary employee performed ongoing duties similar to a merit position for more than nine years. A second continued in a temporary capacity after the Justice Court hired a merit employee to assume the same responsibilities. A third remained active in County Human Resources and payroll systems despite recording no hours since 2017. Utah law prohibits using temporary appointments in a manner that defeats the purpose of the merit system.<sup>5</sup> Because temporary positions can be created without County Council approval of FTEs, extended reliance on these positions for ongoing functions increases the risk of operating outside established controls and reduces transparency in hiring practices.

We also found that the Justice Court maintained a supervisory reporting structure that conflicted with County Ordinance, allowed the Temporary Admin and Fiscal Manager to perform work without recording time, and failed to complete required background checks, conflict of interest disclosures, and employment verification for its

<sup>5</sup> Utah Code §17-33-5(3)(b)(ix); renumbered as Utah Code §17-75-602(3) (effective November 6, 2025). For the majority of the audit period (January 6, 2024 – November 5, 2025), the former citation was operative.

temporary employees. Additionally, the Justice Court lacked written criteria for disabling inactive network accounts, a requirement under the federal CJIS Security Policy, increasing the risk of unauthorized access to systems containing criminal justice information.

These findings demonstrate that the Justice Court did not maintain adequate controls over its temporary employment practices during the audit period. These weaknesses increase the risk of noncompliance with applicable law and County policy, reduce transparency and accountability, and may result in legal, financial, and reputational impacts to the County.

The recommendations in this report are intended to help the Justice Court strengthen internal controls, improve compliance with legal and policy requirements, and reduce related legal, financial, and reputational risks.

# FINDING 1 AND RECOMMENDATIONS

## Extended Use of Temporary Positions Bypassed Merit System Controls and Council Oversight

Risk Rating: **High Risk Finding**

The Justice Court kept temporary employees in ongoing operational roles for up to 15 years, circumventing merit system controls and bypassing County Council authority over FTE positions.

Salt Lake County uses a merit system to govern hiring, promotion, and retention decisions, ensuring selections are based on relative ability, knowledge, and skills.<sup>6</sup> The County Council controls the number of full-time merit employees (FTEs) each agency may have and must approve all new merit positions.<sup>7</sup>

Temporary positions operate on a separate track. Agencies may create and fill temporary positions without the competitive recruitment process or Council approval.<sup>8</sup> However, Utah law expressly prohibits using temporary positions in a manner that defeats or circumvents the purpose of the merit system.<sup>9</sup>

In 2023, Millcreek City moved its contracted Justice Court services from Salt Lake County to Holladay City, reducing the Justice Court's caseload. As a result, the County Council eliminated five vacant merit positions. Justice Court management cited this reduction as a factor in their staffing decisions during the audit period.

We identified two Justice Court temporary positions that mirrored merit positions held by current employees. Both temporary positions remained active for extended periods, ranging from approximately 2.6 years to more than nine years. These positions are summarized in Table 1, on page 11.

<sup>6</sup> Utah Code §17-75-401(1); Utah Code §17-75-402

<sup>7</sup> Utah Code §§ 17-63-303 to 17-63-305 assign budget approval to the Council, which includes FTEs.

<sup>8</sup> Salt Lake County Human Resources Policy 2-100: Employment Status, Section II. Procedures, Subsection D.4.

<sup>9</sup> Utah Code §17-33-5(3)(b)(ix); renumbered as Utah Code §17-75-602(3) (effective November 6, 2025). *For the majority of the audit period (January 6, 2024 – November 5, 2025), the former citation was operative.*

**Table 1: Temporary Employment Duration and Hours Recorded.** This table shows active Justice Court temporary positions with merit counterparts, including the length of time each was filled, ranging from 2.6 years to over 9 years.

Position	Hire Date	Duration	Hours Recorded (Audit Period)	Merit Position Exists for this Role	Key Concern
Temporary Court Clerk	October 2016	9+ years	2,304	Yes	Ongoing operational role; consistent part-time schedule throughout audit period
Temporary Admin and Fiscal Manager	April 2023	2.6 years	30	Yes	Merit Replacement Hired in Sept 2023. Temp position continued with no defined scope or end date.

*Source: County payroll system timecard reports, Job Data entries, and organizational chart.*

*Note: Length of temporary employment was calculated by Internal Audit from each employee’s hire/rehire date through November 22, 2025. Hire/rehire dates and hours worked were obtained from the County’s payroll system, with hours measured over the audit period.*

### Temporary Court Clerk

The Justice Court’s Temporary Court Clerk held the position for more than nine years as of November 2025. The employee averaged 24 hours per week in 2024 and 22 hours per week in 2025,<sup>10</sup> maintaining a consistent, part-time schedule throughout the audit period. When we asked for the description of duties memo for this position, Justice Court management provided a description of duties for a Temporary Judicial Assistant. As noted in finding three below, the position number assigned to this employee was updated to Temporary Judicial Assistant on February 5, 2026, after the audit began.

The Justice Court maintains three Judicial Assistant and one Specialty Court Clerk merit positions. We reviewed the job duties for both the Judicial Assistant and the Specialty Court Clerk merit positions. Job duties for both merit positions included various administrative tasks, such as answering phones, running reports, and maintaining calendars. The Temporary Judicial Assistant job duties memo provided by management described similar, though more specific, clerical-type work performed by the Temporary Judicial Assistant.

<sup>10</sup> Calculation based on audit period (January 6, 2024 - November 22, 2025).

When asked for clarification on the context for maintaining the Temporary Court Clerk position, Justice Court management replied that the position was “established to address significant workload demands resulting from two staffing gaps that could not be filled in a timely manner. Rather than initiating recruitment for vacant full-time roles – which would have required additional hiring, onboarding, and training – a retired court employee was retained to provide experienced support, resulting in cost savings to the County as the position is non-benefited...the temporary clerk supported overall court operations, including managing a high volume of incoming and outgoing calls. Because clerks are assigned to in-court responsibilities Monday through Wednesday, supplemental administrative support was necessary to maintain service levels and ensure timely responses during high-demand periods.” This response indicated that the temporary role operated alongside established merit positions with similar core functions.

Justice Court management explained they had lost merit positions in July 2023, which increased operational demand. They stated they had “evaluated various staffing options, including permanent merit positions. After reviewing these options, management determined that it is in the Court’s best interest to continue using temporary staffing with a retired employee. This decision is based on the employees’ prior court experience and the desire to avoid long-term staffing commitments, given the Court’s unique operational situation in recent years. Additional factors influencing this decision include operational continuity, budget considerations, and the management of unpredictable workloads.”

While management’s explanation identifies operational factors, it does not address why a merit position, the mechanism the merit system provides for ongoing, recurring operational needs, was not pursued. The extended duration, consistent work schedule, and existence of a merit equivalent indicate that the Temporary Court Clerk functioned as an ongoing operational position more appropriately classified as a merit position.

### **Temporary Admin and Fiscal Manager**

The Justice Court’s Temporary Admin and Fiscal Manager position has remained active for more than 2.6 years, as of November 2025. The timeline of the position includes:

- April 29, 2023: The Justice Court Admin and Fiscal Manager resigned from the merit position.
- April 30, 2023: The same employee was rehired the following day into the Temporary Admin and Fiscal Manager position.
- September 5, 2023: The Justice Court hired a new employee to assume the merit Admin and Fiscal Manager position. This was

confirmed in an email to Mayor’s Finance Administration dated September 19, 2024, in which the merit Admin and Fiscal Manager requested that the Temporary Admin and Fiscal Manager be removed from the fiscal distribution list, stating he no longer performed any fiscal or budget functions for the Justice Court and had not done so for over one year.

**Figure 1: Justice Court Admin and Fiscal Manager Position Timeline.** This figure illustrates the timeline of the Temporary Admin and Fiscal Manager position from the original resignation through the confirmation that the temporary position had no remaining fiscal responsibilities, including the one-day gap between resignation and rehire.



**Source:** Resignation, Rehiring, and New Hire dates obtained from County payroll system, Role Change obtained from Point of Business (POB). Graphic created by Internal Audit using napkin.ai.

During the audit period, the Temporary Admin and Fiscal Manager recorded 30 hours in the County’s payroll system. We inquired regarding the role and ongoing need for the position. Management stated the position supported “a specific project initiative assigned by the Elected Official” and characterized the work as separate from the day-to-day fiscal management functions performed by the merit Admin and Fiscal Manager. Management did not identify defined deliverables or an anticipated end date for the project, instead indicating that the Justice Court will continue to evaluate the need for the position.

The evidence raises questions about the continuing operational necessity of this position. A merit employee assumed all core responsibilities in September 2023. The documented record confirms

the temporary position has had no fiscal duties for over a year. Over 2.6 years, the employee recorded 30 hours of work. And management did not define the project scope, deliverables, or end date that would justify continued use of the position. Under these circumstances, maintaining an active temporary position is difficult to distinguish from a use of temporary employment that circumvents the merit system.

The absence of documented scope and oversight criteria makes it more difficult to demonstrate that work performed was necessary and aligned with operational needs. This reduces accountability, limits transparency over position control and staffing, and increases the risk of inefficient use of public resources.

The overlap in title and prior responsibilities between the temporary and merit roles creates ambiguity about roles and authority that management has not resolved. Together, these factors present compliance, operational, and reputational risks given that the continued use of the temporary designation is not supported by documented business need or defined outcomes.

### **Temporary Judge**

In addition to the two positions discussed above, we identified a third temporary position with extended inactivity.

**Table 2: Temporary Employment Duration and Hours Recorded.** *This table shows an additional active Justice Court temporary position. The Temporary Judge position was active for over 15 years.*

Position	Hire Date	Duration	Hours Recorded (Audit Period)	Merit Equivalent Exists	Key Concerns
Temporary Judge	September 2010	15+ years	None since 2017	N/A <sup>11</sup>	Compliance with Utah Code. Last paid January 2018; still active in County HR and payroll systems

**Source:** County payroll system timecard reports, Job Data entries, and organizational chart.

**Note:** Length of temporary employment calculated as the number of days from the employee's hire/rehire date through the end of the audit period (November 22, 2025). Source for each employee's hire/rehire date and total hours worked was County payroll system. Length of temporary employment was Internal Audit's calculations.

The Justice Court established the Temporary Judge position in September 2010 as a full-time temporary position and later converted it to a part-time temporary position in December 2013. The employee last reported hours in December 2017 and was last paid in January 2018. We also determined that the employee did not have a current network account.

Justice Court management indicated that the position was retained as a contingency to support operational readiness in the event of judicial absence or case backlog. Management did not document this rationale. The basis for maintaining the position in an active system status for nearly eight years after the employee last performed work is not supported by any documented justification.

Maintaining a judge in a contingency capacity is generally consistent with the concept of a pro tem judge. A pro tem judge is a temporary judicial officer authorized to perform judicial duties on a limited basis, typically to address short-term needs such as absence, recusal, or increased workload. Utah Code and the Utah Code of Judicial Administration require pro tem judges to be appointed through a formal process that includes application and qualification review.<sup>12</sup>

Maintaining an inactive judicial position for an extended period without

<sup>11</sup> Utah Code §§78A-7-201 and 78A-7-202 establish that Justice Court judges are appointed and serve six-year terms, after which they are subject to retention through an unopposed retention election. Because Justice Court judges are selected through statutory appointment and retention processes rather than standard hiring procedures, these positions operate outside the County's merit-based career service system. Retention following the initial term is determined by County voters through the retention election process. "N/A" in the Merit Equivalent column reflects that the Justice Court Judge position is itself an appointed/elected office, not a merit position.

<sup>12</sup> Utah State Courts, Supreme Court Rules of Professional Practice Rule 1-202. Judges pro tempore. Effective 2/4/2020.

documented justification or adherence to established appointment processes reduces transparency, weakens oversight, and increases the risk that judicial roles are not administered in accordance with applicable requirements.

The three temporary positions identified in this finding share a common thread: each was used for an extended period for a purpose that either mirrored an existing merit role, was no longer defined, or lacked any documented operational basis. Because agencies can create temporary positions without Council approval of FTEs, extended reliance on these temporary positions for ongoing functions defeats the oversight and competitive selection controls the merit system is designed to provide. This reduces transparency in hiring practices and limits the County Council's ability to exercise its budget and staffing authority.

We recommend that Justice Court management coordinate with Human Resources (and legal counsel, if needed) to conduct and document a comprehensive review of all active temporary positions. The purpose of this review is to determine whether each position continues to meet the intended purpose of temporary employment or whether it performs ongoing operational functions more appropriately filled through the merit system. For each position, management must document:

- The operational purpose of the temporary appointment
- The expected duration and anticipated end date
- Whether the position performs functions that are ongoing operational in nature
- A documented decision, with supporting justification, on whether the position should be continued as temporary, converted to a merit position, or discontinued
- Any action taken as a result, including submission of required personnel actions and updates to County HR and payroll systems

Conducting this review will enable the Justice Court to demonstrate that its use of temporary positions is consistent with applicable law and County policy, reduce the risk that temporary positions circumvent the merit system and bypass Council FTE approval, and establish a documented baseline for ongoing compliance monitoring.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: This recommendation has been implemented.

SEE PAGE 43 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Justice Court management coordinate with Human Resources (and legal counsel, if needed) to establish written internal guidance governing the use of temporary appointments. This guidance must:

- Define the specific circumstances under which a temporary position may be created, including the operational need it must address and why that need cannot be met through a merit position.
- Require that each temporary appointment be supported by written documentation of its purpose, anticipated duration, and scope of duties, completed before the hire is finalized.
- Define circumstances under which temporary positions performing ongoing operational functions should be evaluated for transition to career service positions.
- Designate an individual responsible for monitoring compliance with this guidance and maintaining a current inventory of active temporary positions.

Establishing these standards will close the policy gap that currently allows temporary positions to remain active indefinitely without scrutiny, provide an enforceable basis for oversight, and reduce the risk of noncompliance with merit system requirements.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: 6/1/2026

SEE PAGE 44 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Justice Court management review the status of the Temporary Judge position to determine whether it continues to serve a legitimate operational need. If the position is no longer needed, management must inactivate or terminate it in County HR and payroll systems and retain documentation of that decision. If the position is retained for contingency purposes, management must:

- Document the operational need and specific circumstances under which the position would be used.
- Establish a defined duration or periodic review requirement for the position.
- Coordinate with the Administrative Office of the Courts and ensure that any use of a contingency judge aligns with applicable requirements for pro tem judicial appointments.

Resolving the status of this position will eliminate the risk of maintaining an inactive judicial role without legal authorization or operational justification, ensure any contingency judicial capacity complies with state law, and strengthen transparency over judicial staffing at the Justice Court.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Recommendation has been implemented

SEE PAGE 45 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

# FINDING 2 AND RECOMMENDATIONS

## Inadequate Oversight of Temporary Employee Resulted in Reporting Violations and Unrecorded Work Hours

Risk Rating: **High Risk Finding**

The Justice Court maintained a reporting structure that conflicted with County Ordinance and allowed the Temporary Admin and Fiscal Manager to perform work without recording time, exposing the County to federal timekeeping compliance risks and potential wage claims.

County Ordinance and federal law establish requirements for supervisory oversight and accurate timekeeping for employees. The Justice Court did not meet these requirements.

We reviewed timecard entries and approvals to determine whether appropriate oversight controls were in place. We did not identify any timecard entries for the Temporary Judge within the scope of the audit. For the remaining two temporary employees, we found that supervisors or their designees approved the employees' timecard entries. However, we found two control deficiencies affecting the Temporary Admin and Fiscal Manager: the Justice Court maintained a reporting structure that conflicted with County Ordinance, and the employee performed work on five occasions without recording time in the County's timekeeping system.

### Reporting Structure

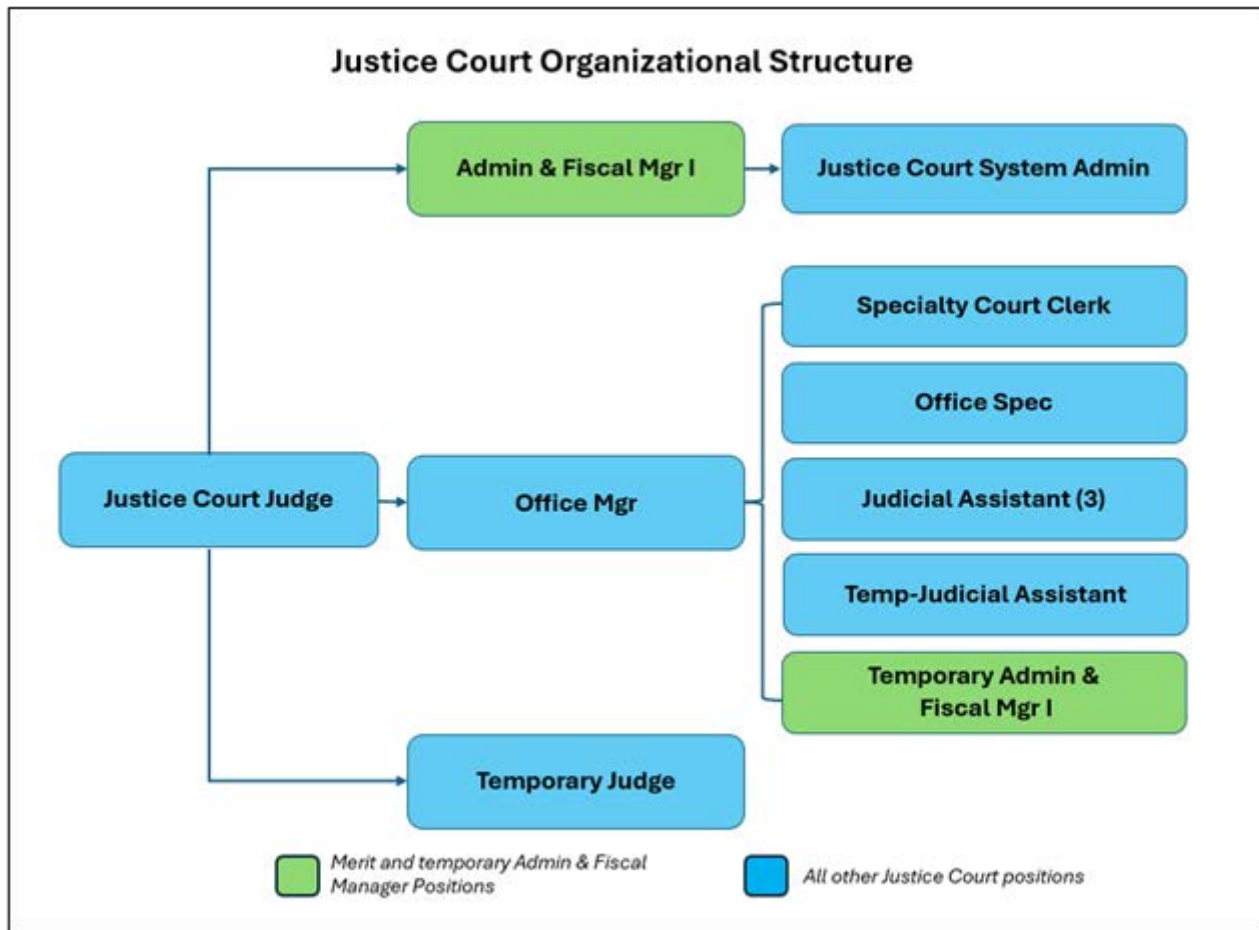
We reviewed supervisory reporting relationships to determine whether they were consistent between temporary employees and merit employees performing similar roles, and whether they aligned with County Ordinance,<sup>13</sup> which establishes the administrative organization of the Justice Court. The ordinance defines key management responsibilities, including:

- The Presiding Justice Court Judge acts in a capacity equivalent to a division director.
- The Admin and Fiscal Manager is responsible for budget, facilities, equipment, and computer operations.
- A personnel manager is responsible for supervising *non-fiscal* personnel (emphasis added).

These provisions establish that fiscal management responsibilities operate under the authority of the Presiding Justice Court Judge. The Justice Court did not follow this structure. The Temporary Admin and Fiscal Manager reported to the Office Manager, while the merit Admin and Fiscal Manager reported directly to the Justice Court Judge.

<sup>13</sup> Salt Lake County Code of Ordinances, §2.30.020.

**Figure 2: Justice Court Organizational Structure.** While the merit Admin and Fiscal Manager reported to the Justice Court Judge, the Temporary Admin and Fiscal Manager reported to the Office Manager. This created organizational inconsistency and conflicted with County Ordinance.



*Source: Organization chart information obtained from County payroll system. Graphic created by Internal Audit using PowerPoint.*

The Justice Court recognized this inconsistency. In an IT Service request dated April 12, 2024, the Office Manager requested that the Temporary Admin and Fiscal Manager be reassigned to report to the Justice Court Judge. The Mayor’s Office Financial Administration Payroll Applications Manager instructed the Office Manager to submit an employee Personal Action Request (ePAR) to update the “reports to” relationship in the payroll system.

The requested change would have resulted in a consistent reporting structure for the two positions. On April 15, 2024, the Office Manager indicated that they would submit an ePAR to reflect this change; however, no ePAR was submitted.

When asked to clarify why the Justice Court did not follow through to update the reporting structure, management stated that the Justice Court Judge determined the existing reporting structure would remain in effect.

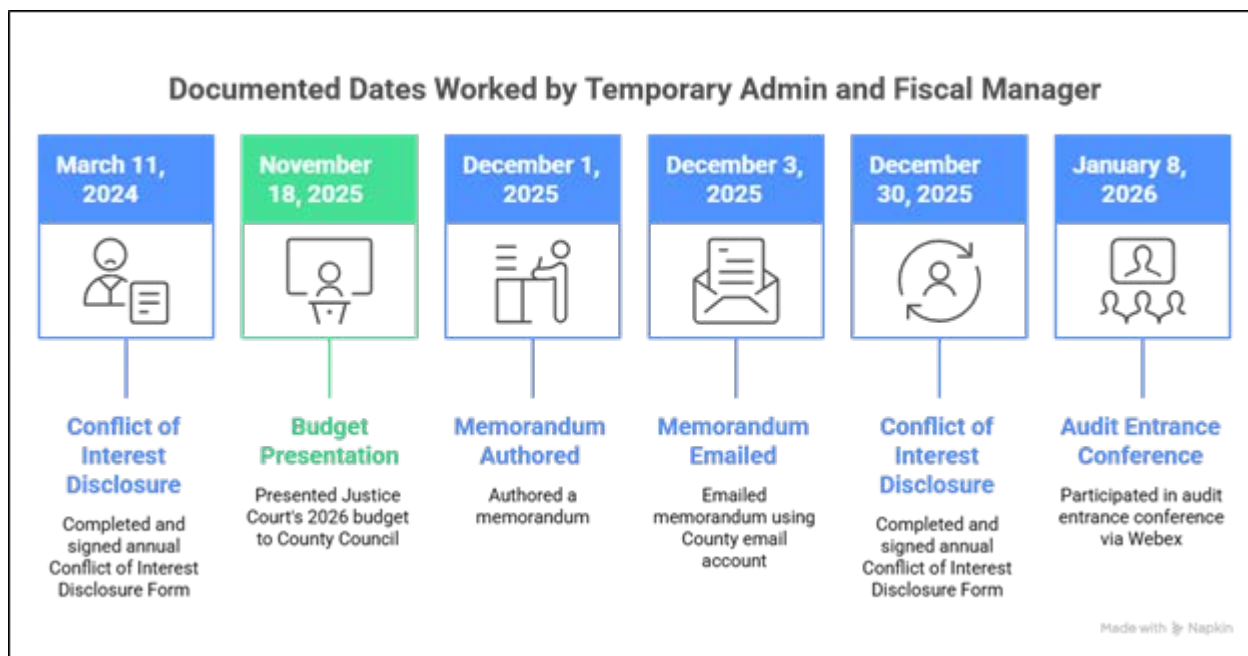
Fiscal management roles carry responsibility for budgets, financial transactions, and sensitive records. Positions with these responsibilities require oversight from individuals with commensurate authority. Additionally, as noted in Finding 1, management stated that the ongoing purpose of the Temporary Admin and Fiscal Manager position was to support a specific project initiative assigned by the Justice Court Judge. This further indicates that the role functionally aligns with the Judge’s authority, despite not reporting directly to that position.

Maintaining a conflicting reporting structure increases the risk that errors, noncompliance, or inappropriate actions are not identified or addressed in a timely manner, particularly for positions with fiscal responsibilities.

### Time Reporting

During our review, we found multiple dates on which documentation confirmed that the Temporary Admin and Fiscal Manager performed work but did not record hours in the County’s timekeeping system. To assess the extent of missing entries, we extended the audit scope through January 31, 2026. Figure 3 shows the dates on which the employee performed documented work.

**Figure 3: Employee Work Documentation Timeline:** This timeline shows the dates on which Internal Audit confirmed the Temporary Admin and Fiscal Manager performed work. With the exception of November 18, 2025, the employee recorded no work time on their timecard.



**Note:** Green represents time recorded, while blue represents time not recorded.

**Source:** Documentation was obtained through management-provided records, the County’s Clerk/legislative management system, CivicClerk, the response to Internal Audit’s Engagement Letter at the start of this audit and the recorded entrance conference. Timecard entries obtained from County payroll system. Graphic created by Internal Audit using Napkin.ai.

Of these six dates, the employee recorded time only for November 18, 2025. On five occasions, the employee performed documented work and recorded nothing. Management did not establish effective controls to ensure the employee recorded all time worked in accordance with County policy and federal requirements.

Title 29 of the Code of Federal Regulations<sup>14</sup> requires employers to maintain accurate payroll records for each employee, including hours worked each workday and total hours worked each workweek. Under the Fair Labor Standards Act, "employ" includes "to suffer or permit to work,"<sup>15</sup> establishing that employers are responsible for ensuring that all compensable work time is recorded.

Justice Court management attributed the omissions to employee oversight and stated that the employee understood that time not recorded in the official timekeeping system would not be eligible for compensation.

This explanation does not satisfy federal timekeeping requirements, which place responsibility for accurate recordkeeping on the employer. Failure to record all hours worked exposes the County to non-compliance with federal labor regulations, potential future wage claims, and an inability to demonstrate compliance during regulatory review.

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<sup>14</sup> Code of Federal Regulations, 29 C.F.R. §516.2.

<sup>15</sup> United States Code, 29 U.S.C. §203(g).

We recommend that Justice Court management review the supervisory reporting relationships for all temporary positions to ensure they align with the organizational structure established in County Ordinance and with the authority levels of the positions involved. For the Temporary Admin and Fiscal Manager specifically, management must submit an ePAR to update the reporting relationship in the County's payroll system so that it is consistent with the reporting structure for the merit Admin and Fiscal Manager and with the requirements of County Ordinance §2.30.020.

Aligning the reporting structure will ensure positions with fiscal responsibility operate under appropriate supervisory authority, reduce the risk of diminished oversight, and bring the Justice Court into compliance with County Ordinance.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Recommendation has been implemented.

SEE PAGE 46 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Justice Court management work with the Temporary Admin and Fiscal Manager to reconstruct and submit time records for the five identified dates where work was performed but time was not recorded. To accomplish this, management must:

- Reconstruct time entries using available supporting documentation, such as calendars, emails, or meeting records.
- Ensure reconstructed time entries are reviewed and approved by the appropriate supervisor prior to submission.
- Submit corrected time entries through the County's timekeeping or payroll system.
- Retain all documentation supporting the reconstructed entries, including supervisory approval.

Correcting these records will bring the County into compliance with federal recordkeeping requirements, reduce exposure to potential wage claims, and establish an accurate documented history of hours worked.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Recommendation has been implemented

SEE PAGE 47 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Justice Court management strengthen timekeeping controls to ensure all hours worked are accurately and completely recorded. To accomplish this, management must:

- Communicate clear expectations to all temporary employees that all hours worked must be recorded in the County's official timekeeping system at the time the work is performed, regardless of whether the employee intends to seek compensation.
- Strengthen supervisory review of timecard entries to include identifying missing or incomplete entries, documenting follow-up with the employee, and confirming corrections are made prior to payroll processing.
- Retain documentation of supervisory timekeeping reviews sufficient to demonstrate compliance.

Strengthening these controls will support accurate payroll records, reduce the County's exposure to federal labor law violations and wage claims, and ensure the Justice Court can demonstrate compliance during any future regulatory review.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Recommendation has been implemented

SEE PAGE 48 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

# FINDING 3 AND RECOMMENDATIONS

## Justice Court Did Not Maintain Required Onboarding and Personnel Documentation for Temporary Employees

Risk Rating: **High Risk Finding**

The Justice Court did not complete required background checks, conflict of interest disclosures, pay documentation, or employment verification for its temporary employees, creating legal and regulatory exposure.

Temporary employees are subject to the same onboarding and personnel documentation requirements as merit employees. These requirements ensure that employees are properly authorized to work, appropriately screened, and documented in accordance with County policy and applicable state and federal laws.

We reviewed personnel records for the two temporary employees who recorded time during the audit period.

Required documentation included:

- Temporary Employment (At-Will) Statements
- New Hire Information forms
- Background check completion
- Conflict of interest disclosures
- Pay grade determination
- Description of Duties memos
- Completion of federal Form I-9

Justice Court management completed New Hire Information forms and Temporary Employment (At-Will) Statements for both employees. However, the Justice Court did not fully meet requirements in five of the seven categories assessed: background checks, conflict of interest disclosures, pay grade documentation, Description of Duties memos, and Form I-9 reverification. The deficiencies varied by employee and category. Each is addressed below.

### Background Checks

Salt Lake County Human Resources Policy 2-500 requires agencies to complete background checks on employees in designated positions, either through Rap Back enrollment for Merit, Time-Limited, and Appointed positions or through a name check conducted every two years for other employees.<sup>16</sup> The policy further states that any individual may be enrolled in Rap Back if approved by the HR Director. Agencies, in coordination with Human Resources, determine which positions require Rap Back enrollment or periodic name checks.

<sup>16</sup> Salt Lake County Human Resources Policy 2-500: Background Check Requirements, Part II. Procedures, Section B.4.b.

Justice Court Management indicated that Criminal Justice agencies with access to the Utah Criminal Justice Information System (UCJIS) must ensure that employees complete fingerprinting, background checks, and Rap Back enrollment.

Justice Court management did not ensure Rap Back enrollment was active at the time of hire or rehire for either temporary employee reviewed.

*Temporary Admin and Fiscal Manager:* Justice Court management stated that the employee completed fingerprinting, background check, and Rap Back enrollment when originally hired into a merit position. However, the Justice Court did not establish or continue Rap Back enrollment for the employee when rehired into the Temporary Admin and Fiscal Manager position on April 30, 2023.

Management explained that the employee was already enrolled in Rap Back through another Justice Court where they worked full-time and relied on that enrollment as sufficient. However, management had no process to verify the employees' continued enrollment or to confirm whether any adverse notifications had been reported.

Management stated they were coordinating with the Bureau of Criminal Identification (BCI) to determine whether the employee can be added to the Justice Court's system to achieve compliance with County policy.

*Temporary Court Clerk:* The Justice Court hired the Temporary Court Clerk on October 18, 2016 but did not enroll the employee in Rap Back until November 7, 2016, 20 days after the hire date.

Relying on another agency's enrollment without verification increases the risk that relevant criminal history information is not identified or communicated in a timely manner. Delays in enrollment create gaps in required screening.

### **Conflict of Interest Disclosures**

Salt Lake County Countywide Policy 1430 requires County officers, employees, and volunteers to file a conflict of interest disclosure statement annually in January when they have financial or personal interests that may conflict with their official duties. The policy assigns responsibility to agencies to advise employees of this requirement.<sup>17</sup>

Justice Court management did not implement a process to ensure conflict of interest disclosures were requested, tracked, and collected timely.

- Management did not send disclosure requests to employees in 2025, missing the January deadline entirely.

<sup>17</sup> Salt Lake County Countywide Policy 1430: Professional Ethics and Conflict of Interest, Part 2.0 Procedures, Section 5.0 and 8.0.

- In 2024, management did not send disclosure requests until March.
- The Temporary Admin and Fiscal Manager submitted disclosure forms after required deadlines.
- The second temporary employee did not submit disclosures during the audit period.

Management attributed the late submissions to receiving completed forms from the employee later than expected and confirmed that no notification was sent to employees in 2025.

Responsibility for initiating disclosures rests with the agency. Failure to administer this process reduces transparency over potential conflicts and increases the risk that conflicts are not identified or disclosed.

### **Description of Duties Memos and Pay Grade Determination**

Salt Lake County Human Resources Policy 2-100 requires agencies to complete a Description of Duties memo for each temporary position to support appropriate classification and compensation. Human Resources uses this documentation to assign or confirm a grade and pay range.<sup>18</sup> Without this documentation, there is no recorded basis for how a position was classified or compensated.

*Description of Duties Memos:* We requested Description of Duties memos from both Human Resources and the Justice Court for the two temporary employees who received pay during the audit period.

Neither agency provided a memo for the Temporary Admin and Fiscal Manager position. The Justice Court provided a memo for the Temporary Court Clerk. However, the memo was not dated and listed a different job title, "Temporary Judicial Assistant", rather than the title under which the employee was hired and paid. The position number assigned to this employee was later updated to Temporary Judicial Assistant on February 5, 2026, after the audit began. Management did not provide documentation supporting the basis for this change.

The absence of a Description of Duties memo for the Temporary Admin and Fiscal Manager means the Justice Court cannot demonstrate that the position was appropriately classified. The undated memo with a different job title for the Temporary Court Clerk limits the ability to demonstrate that the documentation accurately reflected the employee's role at the time of appointment.

*Pay Grade Determination:* Because the Justice Court did not submit a Description of Duties memo for the Temporary Admin and Fiscal Manager, the Human Resources Division had no documented basis on which to assign or confirm an appropriate grade and pay range for that position.

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<sup>18</sup> Salt Lake County Human Resources Policy 2-100: Employment Status, Part II. Procedures, Section D "Temporary (Status 05)," Subsection 3.

Management indicated that pay grades and titles were based on duties similar to those the temporary employees had previously performed in merit positions. The Justice Court did not create or retain documentation supporting that determination.

Without a properly submitted description of duties, the Justice Court cannot demonstrate that either temporary position was compensated in accordance with Policy 2-100. This increases the risk of inconsistent or unsupported compensation decisions and limits the County's ability to demonstrate compliance.

### **Federal Form I-9**

Federal law requires employers to verify each employee's authorization to work in the United States using Form I-9.<sup>19</sup> Human Resources confirmed that Forms I-9 were on file for both employees reviewed. However, the Temporary Admin and Fiscal Manager's Form I-9 was not completed in accordance with U.S. Citizenship and Immigration Services requirements.<sup>20</sup>

The employee's original Form I-9 was completed and signed on October 2, 2017. The employee was rehired on April 30, 2023, more than three years after the original form was completed. Federal requirements mandate reverification when an employee is rehired more than three years after the original Form I-9 was completed. Reverification was not completed until four days after the rehire date.

Human Resources management indicated that the action was processed as a termination and rehire rather than a transfer, and staff did not recognize that reverification was required. The reverification requirement applied once the action was coded as a rehire.

The delay in completing Form I-9 reverification increases the risk of noncompliance with federal employment eligibility requirements and may limit the County's ability to demonstrate compliance during regulatory review.

Justice Court did not consistently complete or retain required onboarding and personnel documentation for temporary employees during the audit period. Deficiencies in background screening, conflict of interest disclosures, position documentation, pay classification support, and Form I-9 reverification increased the risk of noncompliance with County policy and applicable legal requirements. Collectively, these deficiencies indicate insufficient onboarding oversight and limit the County's ability to demonstrate that temporary employees were properly screened, classified, and authorized to work.

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<sup>19</sup> United States Code 8 U.S.C. §1324a(b).

<sup>20</sup> U.S. Citizenship and Immigration Services, Handbook for Employers (M-274), Section 6.2 Reverifying or Updating Employment Authorization for Rehired Employees.

We recommend that Justice Court management, in coordination with Human Resources, ensure that required background checks and Rap Back enrollment are completed at the time of hire or rehire in accordance with Policy 2-500.

When relying on Rap Back enrollment through another agency, management must develop and implement documented procedures to:

- Verify and document active enrollment status
- Confirm and document ongoing monitoring
- Ensure timely receipt, review and documentation of any adverse notifications

Implementing these procedures will ensure employees are appropriately screened, reduce the risk that adverse criminal history information goes undetected, and support compliance with County policy and CJIS Security Policy requirements.

AGENCY RESPONSE: Not applicable

IMPLEMENTATION DATE: Not provided

SEE PAGE 49 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Justice Court management strengthen processes to ensure conflict of interest disclosures are requested and collected in January of each year in accordance with Policy 1430. To implement this, management must:

- Assign a designated individual responsible for administering the disclosure process
- Issue disclosure requests in January of each year
- Track submissions and follow up on missing disclosures
- Retain completed disclosures for compliance review

Implementing these controls will ensure compliance with County policy, improve transparency over potential conflicts, and reduce the risk that undisclosed interests affect Justice Court operations.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: 6/1/2026

SEE PAGE 50 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Justice Court management prepare, date, and submit a Description of Duties memo to the Human Resources Division for all temporary positions in accordance with Policy 2-100. To accomplish this, management must:

- Ensure each memo accurately reflects the employee's current duties and job title
- Submit documentation to Human Resources and retain a copy at the agency level
- Maintain documentation supporting any position title or classification changes
- Ensure documentation is created and retained to support pay grade determination

Implementing these controls will ensure positions are properly classified and compensated, reduce the risk of inconsistent or unsupported pay decisions, and support compliance with County policy.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: 6/1/2026

SEE PAGE 51 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Human Resources and Justice Court management strengthen controls to ensure Form I-9 requirements are met at hire and rehire. To accomplish this, management must:

- Review rehire actions to determine whether reverification is required
- Provide training to staff responsible for processing personnel actions
- Implement a control to confirm I-9 completion prior to the employee's start date

Strengthening these controls will reduce the County's exposure to federal regulatory risk, ensure employment authorization is verified in accordance with federal law, and prevent recurrence of the reverification gap identified in this finding.

AGENCY RESPONSE: Not applicable

IMPLEMENTATION DATE: Not provided

SEE PAGE 52 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend that Justice Court management implement a standardized onboarding and personnel documentation control process to ensure all required documentation is completed, reviewed, and retained. To accomplish this, management must:

- Develop an onboarding checklist identifying all required documentation
- Require supervisory review and sign-off prior to the employee's start date
- Assign a designated individual responsible for monitoring checklist completion and escalating incomplete items
- Retain completed documentation in personnel files and perform periodic reviews

Implementing this process will establish consistent, auditable controls over temporary employee onboarding, reduce the risk of documentation gaps across all required categories, and provide a defensible record of compliance with County policy and applicable law.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: 6/1/2026

SEE PAGE 53 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

# FINDING 4 AND RECOMMENDATIONS

## Justice Court Lacked Written Criteria for Managing Inactive Network Accounts

Risk Rating: **Medium Risk Finding**

The Justice Court had no written criteria for disabling inactive network accounts and no defined process for acting on inactivity reports, leaving systems containing criminal justice information and other sensitive information at increased risk of unauthorized access.

The Justice Court has access to the Federal Bureau of Investigation Criminal Justice Information System (CJIS), which contains sensitive criminal justice information, including criminal histories and other law enforcement data. Salt Lake County agencies with access to Criminal Justice Information are expected to comply with the Countywide Information Technology Standard aligned with the Criminal Justice Information Services (CJIS) Security Policy,<sup>21</sup> which requires agencies to establish network account management controls, including procedures for agencies to disable user identifiers after a specified period of inactivity.

Although no active accounts were identified as belonging to separated or inactive temporary employees during testing, the Justice Court has not established written policies or procedures that define an inactivity threshold, assign responsibility for initiating account deactivation, or document how account management decisions are made. Without these criteria, the Justice Court cannot demonstrate that its account management practices are applied consistently or that they comply with CJIS Security Policy requirements.

In response to audit inquiry, Justice Court management stated that Justice Court does not have a formal written policy but relies on close coordination with IT and follows what management described as an established 45-day inactivity period, under which an employee's access to the county network may be disabled after 45 days of no network activity. Management also stated that Justice Court holds quarterly meetings with an IS Business Relationship Manager and reviews the Power BI dashboard on a monthly basis, focusing on last login data to monitor when users most recently accessed the network.

However, IT confirmed that accounts are not deactivated without agency direction and that the inactivity report is provided for informational purposes only; it does not trigger automatic deactivation. In addition, the County's Regular and Service Accounts Standard establishes that accounts are disabled upon submission of an offboarding request and retained for 45 days following that request; it does not define an inactivity-based threshold for disabling accounts.<sup>22</sup>

<sup>21</sup> Salt Lake County Countywide Information Technology Standard on Criminal Justice Information Systems, Section 3.0, Standard Guidance Section 5.6.3.1.

<sup>22</sup> Salt Lake County Countywide Information Technology Standard on Regular and Service Accounts, Appendix A, Account Termination Process.

Although the Justice Court performs monitoring activities, it has not established documented criteria to determine when inactivity warrants action, who is responsible for initiating account deactivation, or how decisions are recorded. As a result, the Justice Court cannot demonstrate that account management practices are consistently applied or aligned with CJIS Security Policy requirements.

Network accounts that remain active beyond their operational need increase the risk of unauthorized access to systems containing criminal justice information, which may result in inappropriate access, misuse of sensitive data, or noncompliance with federal security requirements.

Audit testing did not identify active network accounts associated with separated or inactive temporary employees. This finding reflects a gap in documented criteria and oversight processes rather than a confirmed instance of unauthorized access. However, without a defined and repeatable process, the Justice Court cannot ensure this outcome will be sustained. Given that these systems contain criminal justice information subject to federal security requirements, the lack of documented inactivity criteria presents a risk that warrants correction.

We recommend that Justice Court management establish and implement formal, documented procedures for managing inactive network accounts in alignment with County IT standards and CJIS Security Policy expectations. To accomplish this, management must:

- Define a specific inactivity threshold after which network accounts must be disabled.
- Assign responsibility for reviewing inactivity reports and initiating account deactivation.
- Document procedures for reviewing inactivity reports and taking action.
- Retain documentation of actions taken to support oversight and accountability.

Implementing these controls will ensure inactive accounts are consistently identified and managed, reduce the risk of unauthorized access to systems containing criminal justice information, and support compliance with CJIS Security Policy and County IT requirements.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: 6/1/2026

SEE PAGE 54 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

# COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 12 recommendations

## RECOMMENDATION 1.1:

We recommend that Justice Court management coordinate with Human Resources (and legal counsel, if needed) to conduct and document a comprehensive review of all active temporary positions. The purpose of this review is to determine whether each position continues to meet the intended purpose of temporary employment or whether it performs ongoing operational functions more appropriately filled through the merit system. For each position, management must document:

- The operational purpose of the temporary appointment
- The expected duration and anticipated end date
- Whether the position performs functions that are ongoing operational in nature
- A documented decision, with supporting justification, on whether the position should be continued as temporary, converted to a merit position, or discontinued
- Any action taken as a result, including submission of required personnel actions and updates to County HR and payroll systems

Conducting this review will enable the Justice Court to demonstrate that its use of temporary positions is consistent with applicable law and County policy, reduce the risk that temporary positions circumvent the merit system and bypass Council FTE approval, and establish a documented baseline for ongoing compliance monitoring.

## RECOMMENDATION 1.2:

We recommend that Justice Court management coordinate with Human Resources (and legal counsel, if needed) to establish written internal guidance governing the use of temporary appointments. This guidance must:

- Define the specific circumstances under which a temporary position may be created, including the operational need it must address and why that need cannot be met through a merit position.
- Require that each temporary appointment be supported by written documentation of its purpose, anticipated duration, and scope of duties, completed before the hire is finalized.
- Define circumstances under which temporary positions performing ongoing operational functions should be evaluated for transition to career service positions.

- Designate an individual responsible for monitoring compliance with this guidance and maintaining a current inventory of active temporary positions

Establishing these standards will close the policy gap that currently allows temporary positions to remain active indefinitely without scrutiny, provide an enforceable basis for oversight, and reduce the risk of noncompliance with merit system requirements.

### **RECOMMENDATION 1.3:**

We recommend that Justice Court management review the status of the Temporary Judge position to determine whether it continues to serve a legitimate operational need. If the position is no longer needed, management must inactivate or terminate it in County HR and payroll systems and retain documentation of that decision. If the position is retained for contingency purposes, management must:

- Document the operational need and specific circumstances under which the position would be used.
- Establish a defined duration or periodic review requirement for the position.
- Coordinate with the Administrative Office of the Courts and ensure that any use of a contingency judge aligns with applicable requirements for pro tem judicial appointments.

Resolving the status of this position will eliminate the risk of maintaining an inactive judicial role without legal authorization or operational justification, ensure any contingency judicial capacity complies with state law, and strengthen transparency over judicial staffing at the Justice Court.

### **RECOMMENDATION 2.1:**

We recommend that Justice Court management review the supervisory reporting relationships for all temporary positions to ensure they align with the organizational structure established in County Ordinance and with the authority levels of the positions involved. For the Temporary Admin and Fiscal Manager specifically, management must submit an ePAR to update the reporting relationship in the County's payroll system so that it is consistent with the reporting structure for the merit Admin and Fiscal Manager and with the requirements of County Ordinance §2.30.020.

Aligning the reporting structure will ensure positions with fiscal responsibility operate under appropriate supervisory authority, reduce the risk of diminished oversight, and bring the Justice Court into compliance with County Ordinance.

## **RECOMMENDATION 2.2:**

We recommend that Justice Court management work with the Temporary Admin and Fiscal Manager to reconstruct and submit time records for the five identified dates where work was performed but time was not recorded. To accomplish this, management must:

- Reconstruct time entries using available supporting documentation, such as calendars, emails, or meeting records.
- Ensure reconstructed time entries are reviewed and approved by the appropriate supervisor prior to submission.
- Submit corrected time entries through the County's timekeeping or payroll system.
- Retain all documentation supporting the reconstructed entries, including supervisory approval.

Correcting these records will bring the County into compliance with federal recordkeeping requirements, reduce exposure to potential wage claims, and establish an accurate documented history of hours worked.

## **RECOMMENDATION 2.3:**

We recommend that Justice Court management strengthen timekeeping controls to ensure all hours worked are accurately and completely recorded. To accomplish this, management must:

- Communicate clear expectations to all temporary employees that all hours worked must be recorded in the County's official timekeeping system at the time the work is performed, regardless of whether the employee intends to seek compensation.
- Strengthen supervisory review of timecard entries to include identifying missing or incomplete entries, documenting follow-up with the employee, and confirming corrections are made prior to payroll processing.
- Retain documentation of supervisory timekeeping reviews sufficient to demonstrate compliance.

Strengthening these controls will support accurate payroll records, reduce the County's exposure to federal labor law violations and wage claims, and ensure the Justice Court can demonstrate compliance during any future regulatory review.

## **RECOMMENDATION 3.1:**

We recommend that Justice Court management, in coordination with Human Resources, ensure that required background checks and Rap Back enrollment are completed at the time of hire or rehire in accordance with Policy 2-500.

When relying on Rap Back enrollment through another agency, management must develop and implement documented procedures to:

- Verify and document active enrollment status
- Confirm and document ongoing monitoring
- Ensure timely receipt, review and documentation of any adverse notifications

Implementing these procedures will ensure employees are appropriately screened, reduce the risk that adverse criminal history information goes undetected, and support compliance with County policy and CJIS Security Policy requirements.

### **RECOMMENDATION 3.2:**

We recommend that Justice Court management strengthen processes to ensure conflict of interest disclosures are requested and collected in January of each year in accordance with Policy 1430. To implement this, management must:

- Assign a designated individual responsible for administering the disclosure process
- Issue disclosure requests in January of each year
- Track submissions and follow up on missing disclosures
- Retain completed disclosures for compliance review

Implementing these controls will ensure compliance with County policy, improve transparency over potential conflicts, and reduce the risk that undisclosed interests affect Justice Court operations.

### **RECOMMENDATION 3.3:**

We recommend that Justice Court management prepare, date, and submit a Description of Duties memo to the Human Resources Division for all temporary positions in accordance with Policy 2-100. To accomplish this, management must:

- Ensure each memo accurately reflects the employee's current duties and job title
- Submit documentation to Human Resources and retain a copy at the agency level
- Maintain documentation supporting any position title or classification changes
- Ensure documentation is created and retained to support pay grade determination

Implementing these controls will ensure positions are properly classified and compensated, reduce the risk of inconsistent or

unsupported pay decisions, and support compliance with County policy.

#### **RECOMMENDATION 3.4:**

We recommend that Human Resources and Justice Court management strengthen controls to ensure Form I-9 requirements are met at hire and rehire. To accomplish this, management must:

- Review rehire actions to determine whether reverification is required
- Provide training to staff responsible for processing personnel actions
- Implement a control to confirm I-9 completion prior to the employee's start date

Strengthening these controls will reduce the County's exposure to federal regulatory risk, ensure employment authorization is verified in accordance with federal law, and prevent recurrence of the reverification gap identified in this finding.

#### **RECOMMENDATION 3.5:**

We recommend that Justice Court management implement a standardized onboarding and personnel documentation control process to ensure all required documentation is completed, reviewed, and retained. To accomplish this, management must:

- Develop an onboarding checklist identifying all required documentation
- Require supervisory review and sign-off prior to the employee's start date
- Assign a designated individual responsible for monitoring checklist completion and escalating incomplete items
- Retain completed documentation in personnel files and perform periodic reviews

Implementing this process will establish consistent, auditable controls over temporary employee onboarding, reduce the risk of documentation gaps across all required categories, and provide a defensible record of compliance with County policy and applicable law.

#### **RECOMMENDATION 4.1:**

We recommend that Justice Court management establish and implement formal, documented procedures for managing inactive network accounts in alignment with County IT standards and CJIS Security Policy expectations. To accomplish this, management must:

- Define a specific inactivity threshold after which network accounts must be disabled.
- Assign responsibility for reviewing inactivity reports and initiating account deactivation.
- Document procedures for reviewing inactivity reports and taking action.
- Retain documentation of actions taken to support oversight and accountability.

Implementing these controls will ensure inactive accounts are consistently identified and managed, reduce the risk of unauthorized access to systems containing criminal justice information, and support compliance with CJIS Security Policy and County IT requirements.

# AGENCY RESPONSE



**Jenny Wilson**  
Salt Lake County Mayor

**JUSTICE COURT**  
**Shauna Graves-Robertson**  
Justice Court Judge

May 1, 2026

Auditor Chris Harding, CPA  
Office of the Auditor | Salt Lake County  
2001 S State Street  
Salt Lake City, UT 84190

Auditor Harding,

The Justice Court has reviewed the audit report regarding its oversight of temporary employees and appreciates the time and effort invested by you and your team, as well as the recommendations provided.

In advance of the final report, the Justice Court has already implemented several of the recommended actions.

Please find our response below to each of the recommendations outlined in the report.

Sincerely,

Shauna Graves-  
Robertson

Digitally signed by Shauna  
Graves- Robertson  
Date: 2026.05.01 20:19:58  
-0800

Honorable Shauna Graves-Robertson  
Salt Lake County Justice Court Judge

**SALT LAKE COUNTY**

2001 South State Street, Suite S4-300 PO Box 144575 Salt Lake City, UT 84114-4575  
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## **AUDIT FINDING 1: Extended Use of Temporary Positions Bypassed Merit System Controls and Council Oversight**

### **RECOMMENDATION 1.1: Review and Document Temporary Positions**

We recommend that Justice Court management coordinate with Human Resources (and legal counsel, if needed) to conduct and document a comprehensive review of all active temporary positions. The purpose of this review is to determine whether each position continues to meet the intended purpose of temporary employment or whether it performs ongoing operational functions more appropriately filled through the merit system. For each position, management must document:

- The operational purpose of the temporary appointment
- The expected duration and anticipated end date
- Whether the position performs functions that are ongoing operational in nature
- A documented decision, with supporting justification, on whether the position should be continued as temporary, converted to a merit position, or discontinued
- Any action taken as a result, including submission of required personnel actions and updates to County HR and payroll systems

Conducting this review will enable the Justice Court to demonstrate that its use of temporary positions is consistent with applicable law and County policy, reduce the risk that temporary positions circumvent the merit system and bypass Council FTE approval, and establish a documented baseline for ongoing compliance monitoring.

<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>
Agree	This recommendation has been implemented.	Judge Graves-Robertson

Narrative for Recommendation 1.1 including action plan.

The Justice Court agrees with the importance of ensuring that all temporary positions are being utilized in accordance with the intended purpose. This recommendation has been implemented.

**RECOMMENDATION 1.2: Establish Written Guidance for Temporary Employment**

We recommend that Justice Court management coordinate with Human Resources (and legal counsel, if needed) to establish written internal guidance governing the use of temporary appointments. This guidance must:

- Define the specific circumstances under which a temporary position may be created, including the operational need it must address and why that need cannot be met through a merit position.
- Require that each temporary appointment be supported by written documentation of its purpose, anticipated duration, and scope of duties, completed before the hire is finalized.
- Define circumstances under which temporary positions performing ongoing operational functions should be evaluated for transition to career service positions.
- Designate an individual responsible for monitoring compliance with this guidance and maintaining a current inventory of active temporary positions

Establishing these standards will close the policy gap that currently allows temporary positions to remain active indefinitely without scrutiny, provide an enforceable basis for oversight, and reduce the risk of noncompliance with merit system requirements.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	6/1/2026	Judge Graves-Robertson

Narrative for Recommendation 1.2 including action plan.

Justice Court management acknowledges the importance of clear and consistent guidance regarding the use of temporary appointments. We will develop written guidance governing the establishment, use, and oversight of temporary positions, to ensure compliance with merit system principles and promote consistency in hiring practices. Once developed, the guidance will be reviewed with Human Resources and kept on file.



**RECOMMENDATION 1.3: Review and Formalize Contingency Judicial Positions**

We recommend that Justice Court management review the status of the Temporary Judge position to determine whether it continues to serve a legitimate operational need. If the position is no longer needed, management must inactivate or terminate it in County HR and payroll systems and retain documentation of that decision. If the position is retained for contingency purposes, management must:

- Document the operational need and specific circumstances under which the position would be used.
- Establish a defined duration or periodic review requirement for the position.
- Coordinate with the Administrative Office of the Courts and ensure that any use of a contingency judge aligns with applicable requirements for pro-tem judicial appointments.

Resolving the status of this position will eliminate the risk of maintaining an inactive judicial role without legal authorization or operational justification, ensure any contingency judicial capacity complies with state law, and strengthen transparency over judicial staffing at the Justice Court.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Recommendation has been implemented	Judge Graves-Robertson

Narrative for Recommendation 1.3 including action plan.

Justice Court management has reviewed the status of the Temporary Judge position and determined the position is no longer necessary. Management has terminated the position within the County Human Resources and payroll systems prior to this report.

## **AUDIT FINDING 2: Inadequate Oversight of Temporary Employee Resulted in Reporting Violations and Unrecorded Work Hours**

<p><b>RECOMMENDATION 2.1: Align Reporting Structure with Organizational Requirements</b></p> <p>We recommend that Justice Court management review the supervisory reporting relationships for all temporary positions to ensure they align with the organizational structure established in County Ordinance and with the authority levels of the positions involved. For the Temporary Admin and Fiscal Manager specifically, management must submit an ePAR to update the reporting relationship in the County's payroll system so that it is consistent with the reporting structure for the merit Admin and Fiscal Manager and with the requirements of County Ordinance §2.30.020.</p> <p>Aligning the reporting structure will ensure positions with fiscal responsibility operate under appropriate supervisory authority, reduce the risk of diminished oversight, and bring the Justice Court into compliance with County Ordinance.</p>		
<p><b>Agree or Disagree with Recommendation</b></p>	<p><b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b></p>	<p><b>Name and Title of specific point of contact for implementation</b></p>
<p>Agree</p>	<p>Recommendation has been implemented</p>	<p>Judge Graves-Robertson</p>

Narrative for Recommendation 2.1 including action plan.

The Justice Court has reviewed the supervisory reporting relationship for the Temporary Administrative and Fiscal Manager position and submitted an ePAR to update the reporting structure in the County's payroll system prior to the issuance of this report. All changes have been properly documented and implemented through the appropriate Human Resources and payroll processes.

**RECOMMENDATION 2.2: Correct Missing Time Records**  
 We recommend that Justice Court management work with the Temporary Admin and Fiscal Manager to reconstruct and submit time records for the five identified dates where work was performed but time was not recorded. To accomplish this, management must:

- Reconstruct time entries using available supporting documentation, such as calendars, emails, or meeting records.
- Ensure reconstructed time entries are reviewed and approved by the appropriate supervisor prior to submission.
- Submit corrected time entries through the County’s timekeeping or payroll system.
- Retain all documentation supporting the reconstructed entries, including supervisory approval.

Correcting these records will bring the County into compliance with federal recordkeeping requirements, reduce exposure to potential wage claims, and establish an accurate documented history of hours worked.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Recommendation has been implemented	Judge Graves-Robertson

Narrative for Recommendation 2.2 including action plan.

The Temporary Administrative and Fiscal Manager has now completed the timekeeping entries for the five identified dates and submitted them in PeopleSoft HCM during April 22, 2026, payroll period. Management will also review whether any process improvements can help prevent missed entries and will continue to emphasize the importance of timely and accurate timekeeping.

**RECOMMENDATION 2.3: Strengthen Timekeeping Controls**

We recommend that Justice Court management strengthen timekeeping controls to ensure all hours worked are accurate and completely recorded. To accomplish this, management must:

- Communicate clear expectations to all temporary employees and that all hours worked must be recorded in the County's official timekeeping system at the time the work is performed, regardless of whether the employee intends to seek compensation.
- Strengthen supervisory review of timecard entries to include identifying missing or incomplete entries, documenting follow-up with the employee, and confirming corrections are made prior to payroll processing.
- Retain documentation of supervisory timekeeping reviews sufficient to demonstrate compliance.

Strengthening these controls will support accurate payroll records, reduce the County's exposure to federal labor law violations and wage claims, and ensure the Justice Court can demonstrate compliance during any future regulatory review.

<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>
Agree	Recommendation has been implemented	Judge Graves-Robertson

Narrative for Recommendation 2.3 including action plan.

Justice Court Management has reviewed current timekeeping procedures and implemented a weekly Supervisor reminder to staff through Microsoft Outlook to help reduce the risk of missed reporting of hours worked. This effort also includes reinforcing expectations with staff regarding the timely entry and approval of time records.

**AUDIT FINDING 3: Justice Court Did Not Maintain Required Onboarding and Personnel Documentation for Temporary Employees**

<p><b>RECOMMENDATION 3.1: Ensure Background Check Compliance at Hire and Rehire</b></p> <p>We recommend that Justice Court management, in coordination with Human Resources, ensure that required background checks and Rap Back enrollment are completed at the time of hire or rehire in accordance with 2-500. Policy</p> <p>When relying on Rap Back enrollment through another agency, management must develop and implement documented procedures to:</p> <ul style="list-style-type: none"> <li>• Verify and document active enrollment status</li> <li>• Confirm and document ongoing monitoring</li> <li>• Ensure timely receipt, review and documentation of any adverse notifications</li> </ul> <p>Implementing these procedures will ensure employees are appropriately screened, reduce the risk that adverse criminal history information goes undetected, and support compliance with County policy and CJIS Security Policy requirements.</p>		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>
Not applicable		Judge Graves-Robertson

Narrative for Recommendation 3.1 including action plan.

The Justice Court acknowledges that these processes are completed at the time of hire or rehire in accordance with County policy. These processes are centrally administered by Human Resources, and the Justice Court relies on Human Resources to ensure all required steps are completed prior to the finalization of any hire or rehire actions as part of established countywide procedures.

<p><b>RECOMMENDATION 3.2: Strengthen Conflict of Interest Disclosure Monitoring</b></p> <p>We recommend that Justice Court management strengthen processes to ensure conflict of interest disclosures are requested and collected in January of each year in accordance with Policy 1430. To implement this, management must:</p> <ul style="list-style-type: none"> <li>• Assign a designated individual responsible for administering the disclosure process</li> <li>• Issue disclosure requests in January of each year</li> <li>• Track submissions and follow up on missing disclosures</li> <li>• Retain completed disclosures for compliance review</li> </ul> <p>Implementing these controls will ensure compliance with County policy, improve transparency over potential conflicts, and reduce the risk that undisclosed interests affect Justice Court operations.</p>		
<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>
Agree	6/1/2026	Judge Graves-Robertson

Narrative for Recommendation 3.2 including action plan.

Justice Court management agrees with the recommendation and will add a recurring Outlook calendar reminder to ensure annual conflict of interest disclosures are requested and collected each January. Management will follow up on any missing disclosures during staff meetings and will document attendance to confirm that employees received the form and understand Policy 1430.

<p><b>RECOMMENDATION 3.3: Ensure Position Documentation and Pay Classification Compliance</b></p> <p>We recommend that Justice Court management prepare, date, and submit a Description of Duties memo to the Human Resources Division for all temporary positions in accordance with Policy 2-100. To accomplish this, management must:</p> <ul style="list-style-type: none"> <li>• Ensure each memo accurately reflects the employee’s current duties and job title</li> <li>• Submit documentation to Human Resources and retain a copy at the agency level</li> <li>• Maintain documentation supporting any position title or classification changes</li> <li>• Ensure documentation is created and retained to support pay grade determination</li> </ul> <p>Implementing these controls will ensure positions are properly classified and compensated, reduce the risk of inconsistent or unsupported pay decisions, and support compliance with County policy.</p>		
<p><b>Agree or Disagree with Recommendation</b></p>	<p><b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b></p>	<p><b>Name and Title of specific point of contact for implementation</b></p>
<p>Agree</p>	<p>6/1/2026</p>	<p>Judge Graves-Robertson</p>

Narrative for Recommendation 3.3 including action plan.

Justice Court Management will prepare a Description of Duties memo for all temporary positions and submit it to Human Resources. The memos will accurately reflect current duties and job titles, be dated, and include copies remained at the agency level. Supporting documentation for position, classification, and pay grade changes will also be created and maintained.

<p><b>Recommendation 3.4: Strengthen Form I-9 Compliance Controls</b>          We recommend that Human Resources and Justice Court management strengthen controls to ensure Form I-9 requirements are met at hire and rehire. To accomplish this, management must:</p> <ul style="list-style-type: none"> <li>• Review rehire actions to determine whether reverification is required</li> <li>• Provide training to staff responsible for processing personnel actions</li> </ul> <p>Implement a control to confirm I-9 completion prior to the employee’s start date.          Strengthening these controls will reduce the County's exposure to federal regulatory risk, ensure employment authorization is verified in accordance with federal law, and prevent recurrence of the reverification gap identified in this finding.</p>		
<p><b>Agree or Disagree with Recommendation</b></p>	<p><b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b></p>	<p><b>Name and Title of specific point of contact for implementation</b></p>
<p>Not applicable</p>		<p>Judge Graves-Robertson</p>

Narrative for Recommendation 3.4 including action plan.

The Justice Court recognizes the importance of complying with Form I-9 requirements for hire and rehire. These processes are centrally managed by Human Resources to ensure consistent application across all County departments. The Justice Court relies on Human Resources for these processes and supports efforts to strengthen countywide compliance and internal controls.

**RECOMMENDATION 3.5: Implement Onboarding Documentation Controls**  
 We recommend that Justice Court management implement standardized onboarding and personnel documentation control processes to ensure all required documentation is completed, reviewed, and retained. To accomplish this, management must:

- Develop an onboarding checklist identifying all required documentation
- Require supervisory review and sign-off prior to the employee’s start date
- Assign a designated individual responsible for monitoring checklist completion and escalating incomplete items
- Retain completed documentation in personnel files and perform periodic reviews

Implementing this process will establish consistent, auditable controls over temporary employee onboarding, reduce the risk of documentation gaps across all required categories, and provide a defensible record of compliance with County policy and applicable law.

<b>Agree or Disagree with Recommendation</b>	<b>Target date to complete implementation activities (Generally expected within 60 to 90 days)</b>	<b>Name and Title of specific point of contact for implementation</b>
Agree	6/1/2026	Judge Graves-Robertson

Narrative for Recommendation 3.5 including action plan

While this is a rare occurrence, and Management believes that this area is Human Resources responsibility for implementing standardized onboarding and personnel documentation control processes, we will partner with Human Resources (HR) and utilize the HR Onboarding Resources website to strengthen our internal process.

## AUDIT FINDING 4: Justice Court Lacked Written Criteria for Managing Inactive Network Accounts

### RECOMMENDATION 4.1: Establish and Implement Controls for Inactive Network Accounts

We recommend that Justice Court management establish and implement formal, documented procedures for managing inactive network accounts in alignment with County IT standards and CJIS Security Policy expectations. To accomplish this, management must:

- Define a specific inactivity threshold after which network accounts must be disabled.
- Assign responsibility for reviewing inactivity reports and initiating account deactivation.
- Document procedures for reviewing inactivity reports and taking action.
- Retain documentation of actions taken to support oversight and accountability.

Implementing these controls will ensure inactive accounts are consistently identified and managed, reduce the risk of unauthorized access to systems containing criminal justice information, and support compliance with CJIS Security Policy and County IT requirements.

Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	6/1/2026	Judge Graves-Robertson

Narrative for Recommendation 4.1 including action plan.

Justice Court management will work with County IT to formalize procedures for managing inactive network accounts in line with County IT standards and CJIS Security Policy requirements. A weekly Outlook reminder will also be added to review and deactivate accounts inactive for more than 45 days.