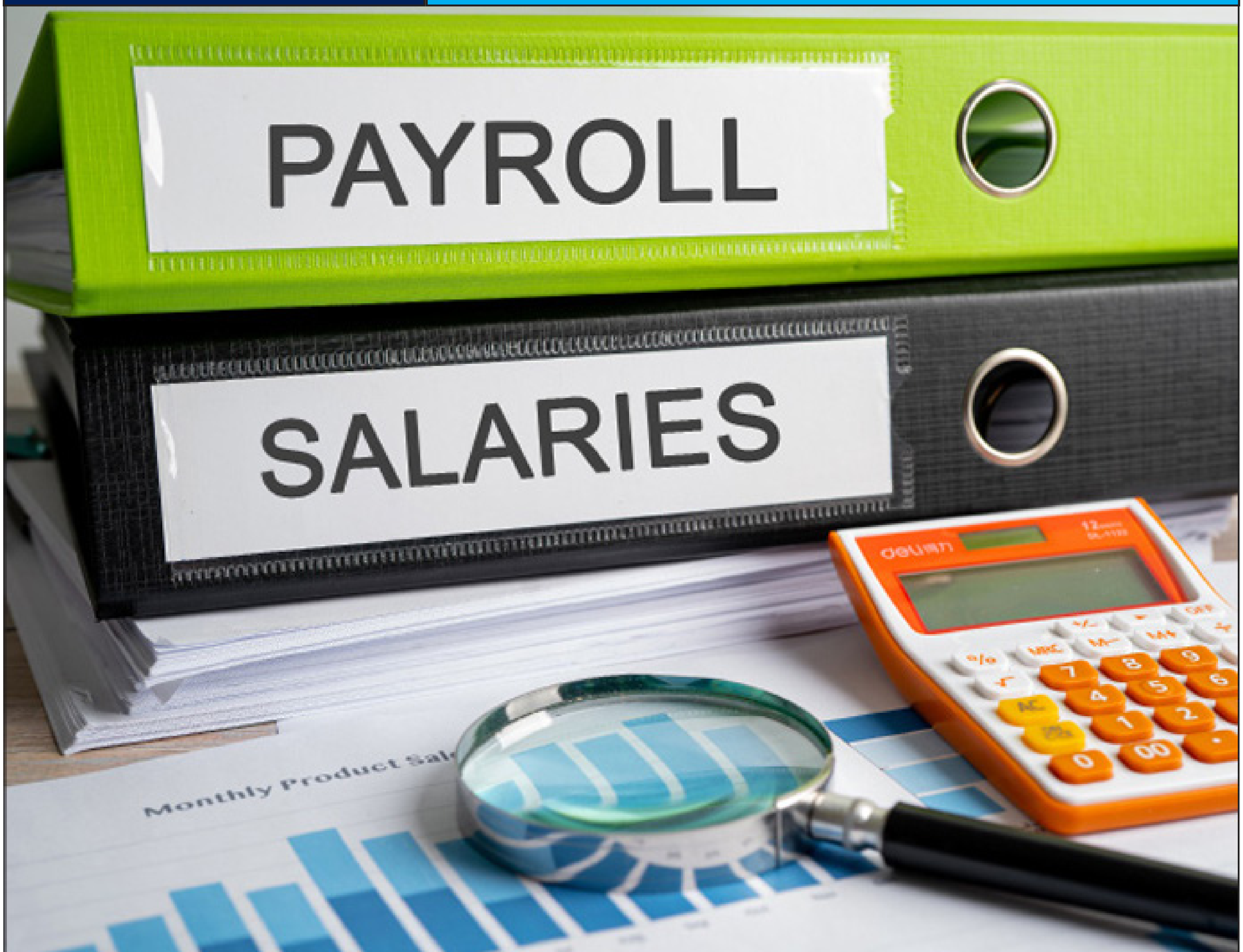
Secondary FOLLOW-UP REPORT

An Audit of Salt Lake County PARKS AND RECREATION PAYROLL

JULY 2026



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AUDITOR’S LETTER

July 28, 2026

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

The original audit identified nine findings with 22 recommendations. The preliminary follow-up report, issued in December 2025, verified that 16 recommendations had been implemented, one had been closed, and five remained in progress.

This final follow-up reviewed the remaining five recommendations. Parks and Recreation fully implemented two recommendations, including corrective actions to enhance supervisor documentation of paper timesheets and establish a process for reviewing cell phone agreements to verify the accuracy of employee allowances.

Three recommendations were not implemented. One recommendation called for periodic monitoring of missed employee timeclock punches. Although management developed a report to support this monitoring, it had not been regularly distributed for review.

The remaining two recommendations related to the timely removal of terminated employees from network and timekeeping applications. As noted in the December 2025 preliminary follow-up audit, Parks and Recreation’s offboarding policy did not meet the standard established by Countywide Policy 2-400, *New Hire and Separation Requirements*, which requires system access to be revoked no later than an employee’s last day worked.

The final status of the original 22 recommendations was 18 implemented, one closed, and three not implemented. The Auditor’s Office has completed two consecutive follow-up audits and will not conduct additional follow-up reviews of the remaining recommendations.

We performed this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) and under the Auditor’s Office’s authority to perform audit services as provided in Utah Code Title 17, Chapter 69. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

We extend our appreciation to Parks and Recreation management for their cooperation during this process. The enclosed follow-up report summarizes the current status of the recommendations. Should you have any questions or require further discussion, please do not hesitate to contact me at 385-468-7200.

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

July 2026

Action Since Audit Report

An Audit of Salt Lake County Parks and Recreation Payroll

Original Audit: Report Issued July 2024
9 findings with 22 recommendations issued.

Preliminary Follow-up: Report Issued December 2025
Parks and Recreation management implemented 16 recommendations, one recommendation was closed, and five recommendations remained in progress following the preliminary follow-up.

Secondary Follow-up:
Of the five recommendations previously in progress, Parks and Recreation fully implemented two of the five outstanding recommendations, and three were not implemented.

FULLY IMPLEMENTED	18
IMPLEMENTATION IN PROGRESS	0
NOT IMPLEMENTED	3
CLOSED	1

Remaining Risks

Three recommendations remain not implemented. These recommendations relate to the periodic monitoring of missed employee timeclock punches and the timely removal of terminated employees from network and timekeeping applications. This secondary follow-up concludes the Auditor's Office's follow-up activities for this audit. Responsibility for addressing these recommendations now rests with agency management and those charged with governance.

FINDING 2. UNABLE TO PLACE RELIANCE ON TIMECLOCK ENTRIES

Risk Rating: Significant Risk Finding

Recommendation 2.2 - We recommend that Parks and Recreation management continue to monitor missed timeclock punches at all locations and start periodically reviewing employees' use of mobile and web-based applications.

Agency Action – Not Implemented

Parks and Recreation Management stated they plan to regularly run and distribute the quarterly missed punch report to Associate Division Directors for their review. However, the report had not yet been regularly distributed for review. As this is the final follow-up, responsibility for completing implementation remains with agency management.

FINDING 6. ACCESS TERMINATION REQUESTS NOT SUBMITTED TIMELY

Risk Rating: Significant Risk Finding

Recommendation 6.1 - We recommend that Parks and Recreation Management work with Human Resources to ensure the timely removal of employees from timekeeping applications upon termination of employment.

Agency Action – Not Implemented

Parks and Recreation used a monthly batch termination process for employees who had terminated and had not worked for 90 days. However, as noted in the December 2025 preliminary follow-up audit, this process did not align with Countywide Human Resource Policy 2-400, which requires employee system access to be revoked no later than the employee's last day worked.

Because this is the final follow-up, responsibility for completing implementation or developing controls to address the underlying risk of unauthorized system access now rests with agency management.

Recommendation 6.2 - We recommend that Parks and Recreation Management work with Information Technology to ensure the timely removal of employees from network access upon termination of employment.

Agency Action – Not Implemented

Parks and Recreation used a monthly batch termination process for employees who had terminated and had not worked for 90 days. However, as noted in the December 2025 preliminary follow-up audit, this process did not align with Countywide Human Resource Policy 2-400, which requires employee system access to be revoked no later than the employee's last day worked.

Because this is the final follow-up, responsibility for completing implementation or developing controls to address the underlying risk of unauthorized system access now rests with agency management.

FINDING 7. INCOMPLETE PAPER TIMESHEET DOCUMENTATION AND INACCURATE ENTRIES

Risk Rating: Moderate Risk Finding

Recommendation 7.2 - We recommend that Parks and Recreation Management establish and document clear procedures for supervisor review of paper timesheets, including recording a legible supervisor name along with the signature.

Agency Action – Implemented our recommendation

FINDING 8. CELL PHONE ALLOWANCE OVERPAYMENTS

Risk Rating: Moderate Risk Finding

Recommendation 8.1 - We recommend that Parks and Recreation Management establish and implement a policy and procedure for regular reviews of cell phone agreement forms and cell phone bills to ensure alignment with any changes in employee cell phone services. The policy should include provisions requiring employees to notify Parks and Recreation Management whenever their cell phone bill amount decreases.

Agency Action – Implemented our recommendation

APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status			
Fully Implemented	Implementation in Progress	Not Implemented	Closed
The audit recommendation has been implemented, and the corrective actions effectively address the original issue or finding, as verified by the follow-up audit. No further action is required at this time.	The agency has begun taking corrective actions to address the audit recommendation. However, full implementation has not yet been achieved.	The agency has not taken corrective action to address the audit recommendation.	Circumstances have changed surrounding the original finding or recommendation that make it no longer applicable, or the agency will only implement a portion of the recommendation as verified by the follow-up audit. No further follow-up is required.