



2024. Audit Plan



Chris W. Harding, CPA, CIA, CFE

Auditor's Letter

As we approach the new year, I am pleased to present the Salt Lake County Auditor's 2024 Audit Plan for Salt Lake County. Our commitment to conducting meaningful audits that serve the best interests of our community remains unwavering, and I am enthusiastic about the upcoming projects in the year ahead.

Last year we implemented a new audit software that has greatly improved the ability to complete our audits in Generally Accepted Governmental Auditing Standards. We underestimated the time it would require to implement this software last year.

This year's audit plan is meticulously crafted to align with our current staffing levels. However, we have also identified proposed audits that could be undertaken if our office expands through the budget process. It is noteworthy that our dedicated team of professionals continues to uphold the highest standards, and we are actively working on our inaugural peer review to enhance our processes further.

The audits initiated in 2023, as outlined in our plan, will carry over into 2024. These audits remain a top priority for our office, and we are committed to delivering thorough and insightful recommendations to help county agencies enhance their operational efficiency.

As a Certified Public Accountant, I am bound by a strict code of ethics and professional standards. The formulation of our Audit Plan is a responsibility I take seriously, incorporating both the obligations of my professional license and the trust bestowed upon me by the voters.

I am excited to share the impactful work we have planned for the year ahead. Our audit recommendations aim to guide county agencies in their continuous improvement efforts, contributing to the overall betterment of our community.

Thank you for your understanding and continued support. I look forward to the continued collaboration and the positive outcomes we can achieve together.





2024 Planned Audits

Financial Audit

Regional
Development

Evaluate internal controls for the rental assistance program via COVID and CARES to ensure that financial transactions are recorded accurately and completely, and free from significant errors. Assess whether financial transactions and business processes comply with applicable standards, ordinances, policies, statutes, and laws. Provide assurance that county assets are safeguarded against the risk of loss, theft, waste, or abuse.

1,500 hours

Performance Audit

Contracts

We will assess the procedures delineated by the Contracts and Procurement department throughout the Request for Proposal (RFP) process to determine adherence to established policies.

2,000 hours

Performance Audit

Capital Projects

We are undertaking an examination of recent capital projects with the primary objective of confirming the existence of each project and validating the proper utilization of allocated funds. This comprehensive review aims to ascertain the actual implementation of improvements associated with these projects.

1,500 hours

2024 Planned Audits



Design and Construction Contracts

Kearns Library

Determine if the management and administration of design and construction contracts for the Kearns Library comply with the capital project review and approval process required by the County's Capital Project Planning, Approval and Administration Policy. Review project expenditures to determine if all expenditures comply with capital project design and construction contract terms. Evaluate the controls in place to prevent and detect improper payments and the effectiveness of controls by testing the appropriateness of payments made.

1,000 hours

Design and Construction Contracts

Daybreak Library

Determine if the management and administration of design and construction contracts for the Daybreak Library comply with the capital project review and approval process required by the County's Capital Project Planning, Approval and Administration Policy. Review project expenditures to determine if all expenditures comply with capital project design and construction contract terms. Evaluate the controls in place to prevent and detect improper payments and the effectiveness of controls by testing the appropriateness of payments made.

1,000 hours



2024 Planned Audits

Design and Construction Contracts

Granite Library

Determine if the management and administration of design and construction contracts for the Granite Library comply with the capital project review and approval process required by the County's Capital Project Planning, Approval and Administration Policy. Review project expenditures to determine if all expenditures comply with capital project design and construction contract terms. Evaluate the controls in place to prevent and detect improper payments and the effectiveness of controls by testing the appropriateness of payments made.

1,000 hours

Financial Audit

Mayor's Office

Evaluate internal controls at the Mayor's Office to ensure that financial transactions are recorded accurately and completely, and free from significant errors. Assess whether financial transactions and business processes comply with applicable standards, ordinances, policies, statutes, and laws. Provide assurance that county assets are safeguarded against the risk of loss, theft, waste, or abuse.

750 hours

Financial Audit

Community Councils

We will review transactions undertaken by the Community Councils and evaluate if funds are being used appropriately and if the Community Councils have proper internal controls to ensure that financial transactions are recorded accurately and completely, and free from significant errors. Assess whether financial transactions and business processes comply with applicable standards, ordinances, policies, statutes, and laws. Provide assurance that funds are safeguarded against the risk of loss, theft, waste, or abuse.

750 hours



2024 Planned Audits Continued

Data Access and Protections

Criminal Justice
Services

This audit will examine internal controls, network, and database activity as including login activity, account activity, user activity, and access to information, to ensure they align with county policies. The audit will also assess examine data protection, data privacy, and the management of records.

1,000 hours

Contract

Discovery
Gateway
Children's
Museum

This audit will review the contract to determine if the county and the Gateway are meeting and and adhering to the contractual terms. We will perform an analysis to determine the equity, efficiency, and effectiveness of the services being provided and assess the effectiveness of the contract with Discovery Gateway Children's Museum.

1,500 hours

Financial Audit

Proprietary
Cards

This audit will examine the adequacy of internal controls and review purchases to ensure compliance with county policies and state law.

1,000 hours



2023 Audits in Progress

Payroll

Countywide

Review internal controls over payroll processes, including approval of timesheets, review of employee work activities, paid leave, etc. Determine if management has implemented adequate controls over payroll activities and processing, and if those controls are effective in producing complete and accurate payroll records and help reduce the risk of fraud

200 hours

Travel Expenses

Countywide

Determine whether county employees are following travel policies when booking travel. Determine whether any analysis is being performed to see if alternative forms of communication were considered before incurring travel expenses.

750 hours

Follow up Audits



Follow-up Audits

Countywide

Followup audits from reports issued in 2022 and 2023:

- Animal Services
- Solid Waste
- Cottonwood Softball Complex
- West Jordan Library and Viridian Event Center
- Countywide Petty Cash
- Golf Courses
- Parks and Recreation Operations
- Recorder's Office
- Justice Court
- County Council
- Contributions
- Deferred Revenue
- Countywide Policies
- Payroll

2,000 hours