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Auditor Addendum to the Payroll Audit of the Division of Behavioral Health Services

As part of our ongoing commitment to transparency and accountability, the Audit Division of Salt Lake County wishes to provide an addendum to our recently completed audit of the payroll processes at the Division of Behavioral Health Services. This addendum is intended to clarify the findings and ensure a comprehensive understanding of the audit's scope, methodology, and conclusions.

Background

The audit was conducted in accordance with Generally Accepted Auditing Standards (GAAS) to assess the effectiveness of the payroll processes, including the implementation of employee background checks prior to hiring. Our objective was to evaluate the division's compliance with county policies and procedures designed to safeguard sensitive information and ensure the integrity of its workforce.

Findings

The audit identified areas where immediate corrective action was necessary to align the division's practices with county policies and standards. Specifically, it was found that several new employees were granted access to sensitive information prior to the completion of the County required background checks.

Salt Lake County Human Resources Policy 2-500: Background Check Requirements, Section II Procedures, A.1, states, "The Human Resources Division, in consultation with the relevant agencies and the District Attorney's office, will identify and maintain a current list of designated positions and volunteer functions that are subject to background checks."

This finding highlights a potential risk to the division's ability to protect the information it holds.

Upon a thorough review of all documentation and evidence provided by both the Human Resources department and the Division of Behavioral Health Services, the Auditor's Office stands by the findings presented in the audit report. Our conclusions are based on a comprehensive evaluation of the processes in place during the audit period, following the stringent guidelines set forth by GAAS.

Moving Forward

The Audit Division recommends that the Division of Behavioral Health Services reviews its current procedures to ensure that all employees undergo the required background checks prior to being granted access to sensitive information. We are committed to working collaboratively with the division to address the findings and support the implementation of corrective actions.

Our audit is designed to help strengthen the division's operations and enhance the security and integrity of its processes. We look forward to continuing our productive partnership and ensuring the highest standards of accountability and excellence in county operations.

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

Chris Harding

County Auditor