

SECOND FOLLOW-UP REPORT

An Audit of the Salt Lake County Engineering and Flood Control

OCTOBER 2024



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AUDITOR'S LETTER

October 2024

In line with generally accepted government auditing standards and the established policies of the Auditor's Office, as authorized by Utah Code Title 17, Chapter 19a, "County Auditor", Part 2, "Powers and Duties", we maintain our responsibility to monitor and ensure that audit recommendations are addressed by county agencies through appropriate corrective action. This is also instrumental in forming our future audits.

This letter serves as the final follow-up audit report for the Salt Lake County Engineering and Flood Control. The original audit report issued in January 2023 identified three findings with five recommendations. In the preliminary follow up, Engineering and Flood Control management implemented two recommendations and three were in progress.

The details of our final follow-up indicate that Engineering and Flood Control management has fully implemented the recommendations. In this final follow-up, two findings and three recommendations remained to be tested. Engineering and Flood Control management has fully implemented three of the three remaining recommendations. Overall, Engineering and Flood Control management implemented five of five recommendations.

We commend Engineering and Flood Control management for their work in implementing our recommendations, which includes sending follow-up statements to customers with an account balance, documenting collection activity efforts, ensuring amounts owed are settled per the contract terms, and performing timely reviews of the "master" balance sheets.

We performed this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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 based on our audit objectives.

We extend our appreciation to Engineering and Flood Control management and all county stakeholders for their cooperation during this process. The enclosed follow-up audit 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.

A handwritten signature in black ink, appearing to read "Chris Harding".

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

Action Since Audit Report

An Audit of Salt Lake County Engineering and Flood Control

Original Audit: Report Issued January 2023

3 findings with 5 recommendations reported.

Preliminary Follow-Up: Report Issued November 2023

Engineering and Flood Control fully implemented 2 of the recommendations and 3 were in progress.

Final Follow-up:

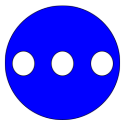
- 3 recommendations remained after the preliminary follow-up.
- 3 recommendations were fully implemented.

Overall, Engineering and Flood Control implemented 5 of 5 recommendations.



FULLY
IMPLEMENTED

3



IMPLEMENTATION IN
PROGRESS

0



NOT
IMPLEMENTED

0



CLOSED

0

FINDING 1. LATE PAYMENTS AND OVERDUE ACCOUNTS RECEIVABLE (AR) BALANCES.



Recommendation 1.2 - We recommend follow-up statements should be sent once a month to all customers with an account balance and collection activity efforts (such as phone calls, emails, etc.) should be documented

Agency Action – Implemented our recommendation.



Recommendation 1.3 - We recommend that management should ensure amounts owed are settled per the contract terms.

Agency Action – Implemented our recommendation.





FINDING 3. MASTER BALANCE SHEETS NOT CONSISTENTLY REVIEWED IN A TIMELY MANNER.



Recommendation 3.1 - We recommend consistency in the timeliness of reviews of the "master" balance sheets so that irregularities and errors may be detected and corrected in a timely manner.

Agency Action - Implemented our recommendation.

APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status			
 <p>Fully Implemented</p>	 <p>Implementation In Progress</p>	 <p>Not Implemented</p>	 <p>Closed</p>
<p>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.</p>	<p>The agency has begun taking corrective actions to address the audit recommendation. However, full implementation has not yet been achieved.</p>	<p>The agency has not taken corrective action to address the audit recommendation.</p>	<p>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.</p>