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Memo

To: Salt Lake County Council & Mayor Jenny Wilson
From: Chris Harding, CPA, CFE, CIA, Salt Lake County Auditor
Date: February 10, 2025
Re: 2024 Payment Card Industry Compliance Review

Salt Lake County agencies and outsourced contractors that store, process, or transmit cardholder data, are required to comply with the Payment Card Industry Data Security Standard ("PCI DSS"). PCI DSS is a set of 12 requirements created and maintained by the Payment Card Industry Security Standard Council. Its goal is to protect the public's cardholder data and decrease the likelihood of payment card fraud.

This compliance review was authorized under Utah Code Title 17, Chapter 19a, "County Auditor", Part 2, "Powers and Duties." As this engagement was designated as a compliance review, it is considered a non-audit service and therefore, not conducted in accordance with GAGAS standards.

Criteria

Salt Lake County Countywide Policy on Information Technology Security 1400-7: Payment Card Industry Data Security Standard Policy requires all agencies and outsourced contractors that process payment card transactions on behalf of the County to demonstrate their compliance with PCI-DSS by completing the appropriate Self-Assessment Questionnaire (SAQ) and Attestation of Compliance (AOC) for their merchant category (§3.1.1). These forms are to be submitted to the County Auditor by September 30th of each year (§5.0).

Objectives and Scope

The objective was to determine whether County agencies and outsourced contractors that accept payment cards demonstrated their annual PCI DSS compliance by September 30th. We also reviewed the submitted SAQs and AOCs for completeness.

Methodology

We notified County agencies and outsourced contractors of the procedures for annually validating PCI DSS compliance to the Auditor's Office on August 27, 2024, with a past due reminder email sent October 2, 2024, if needed.

Conclusion

Fifteen out of the 21 (71%) County and non-County entities successfully demonstrated PCI DSS compliance by the County's September 30th deadline. Six of the 21 (28%) entities did not do so until after the September 30th deadline. One agency, Criminal Justice Services, is no longer required to demonstrate PCI compliance due to no longer accepting payment cards.

Although late submissions do not impact overall PCI compliance, they do result in non-compliance with the County deadline.

Table 1. Six County and non-County entities did not meet the required deadline. Six of the 21 (28%) entities required to demonstrate their compliance with the PCI DSS in 2024, did not do so until after the September 30th deadline.

County Agency	Submission Date
Aging and Adult Services	10/3/2024
Health Department	10/7/2024
Library Services	10/4/2024
Parks & Recreation and Golf Courses	10/2/2024
Outsourced Contractor	Submission Date
HealthyMe Clinic	10/10/2024
SMG-Managed Properties	10/3/2024

The delays in form submissions were attributed to extended leaves by Managers in charge of completing the forms, technical difficulties with email addresses and outdated points of contact, and delays in obtaining the appropriate merchant attestation signatures.

While late submissions did not directly impact PCI DSS compliance for all entities, timely submissions are crucial for effective monitoring and risk management within the County.



Chris Harding, CPA, CFE, CIA
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