



# 2025 Audit Plan



Chris W. Harding, CPA, CIA, CFE



# Auditor's Letter

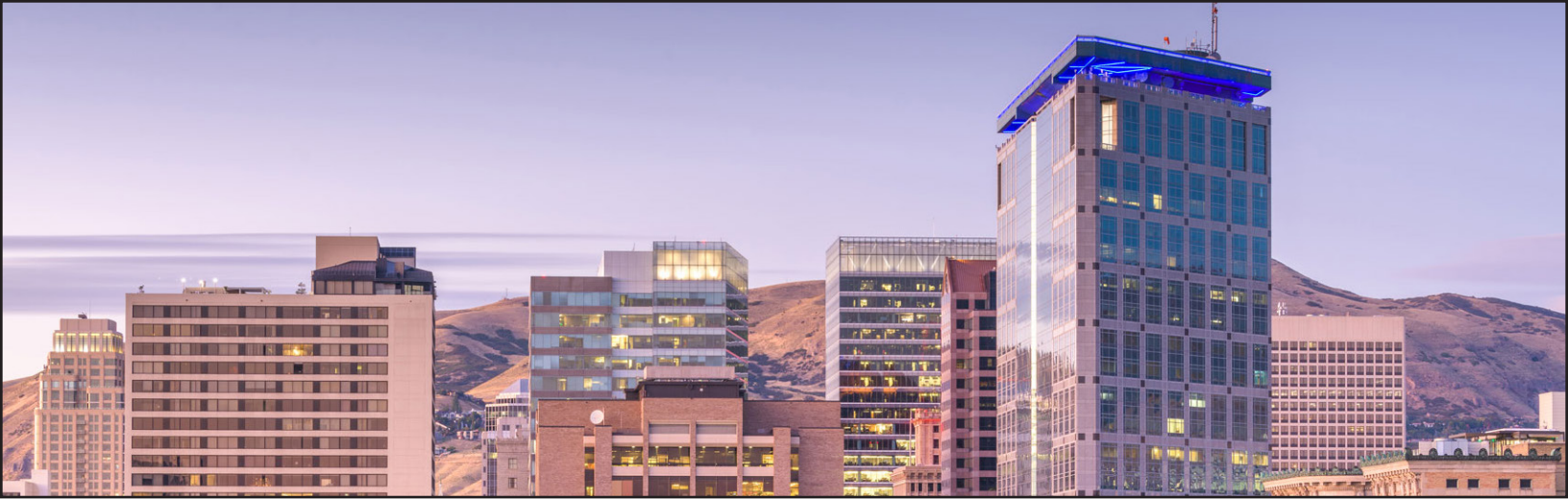
I am honored to present the Salt Lake County Auditor's 2025 Audit Plan. As our community navigates the challenges of budget constraints and growing demands on services, the role of audits in promoting transparency, accountability, and sound fiscal management has never been more important. By leveraging the insights and recommendations provided through our audit work, County agencies can maximize the impact of public resources while ensuring they are managed responsibly and equitably.

The 2025 Audit Plan reflects a commitment to a comprehensive and forward-looking approach. This year, we will continue to address performance, financial, and contract compliance risks, integrating advanced audit analytics into our methodologies. Our team remains steadfast in adhering to the highest professional standards, a commitment recently validated by Salt Lake County's first peer review. With these standards guiding our efforts, the 2025 Audit Plan aims to deliver meaningful improvements and measurable value for the residents of Salt Lake County.

Public input is a cornerstone of our Audit Plan. Throughout the year, we actively engage with the community, gathering feedback through meetings, emails, and other channels to ensure our work reflects the priorities and concerns of those we serve. Many of the audits included in this year's plan build on ongoing projects that will carry forward into 2025, reflecting the evolving nature of our work and the need for a flexible, responsive approach.

Our audit priorities are determined through a rigorous risk assessment process that considers input from County leaders, past audit findings, and emerging issues. In the coming year, we will continue our work on construction oversight, financial audits, and contract compliance, while also addressing other high-priority areas that impact the County's operational integrity and fiscal health.

The independent audit function is a vital tool for promoting good governance and ensuring taxpayer dollars are used effectively. Through thorough and objective evaluations, my office provides insights that empower County agencies to improve processes, enhance accountability, and safeguard public resources. When County leaders act on audit recommendations promptly and thoughtfully, the benefits extend to everyone who depends on these services.



As a Certified Public Accountant, I uphold a strong ethical code and professional standards, and I recognize the trust placed in my office by the residents of Salt Lake County. The 2025 Audit Plan is designed to adapt as circumstances change, accommodating emerging risks, urgent needs, or shifting priorities. This flexibility ensures that our audits remain relevant and impactful throughout the year.

Looking ahead, I remain committed to delivering independent and transparent oversight that supports good government and earns the public's trust. By focusing on how public dollars are spent and how County operations can be improved, we aim to provide value for all stakeholders—residents, employees, and decision-makers alike. Together, we can ensure that Salt Lake County continues to thrive as a community built on integrity, accountability, and excellence.

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



# 2025 Planned Audits

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## Contract

Discovery Gateway Children's Museum

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

1,500 hours

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## Financial Audit

Granite Community Council

We will review transactions undertaken by the Granite Community Council and evaluate if funds are being used appropriately and if the Granite Community Council has 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 fraud, waste, and abuse.

750 hours

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## Interlocal Agreement

District Attorney

This audit will examine the agreement between Salt Lake County and Salt Lake City for prosecutorial services, focusing on compliance with contract terms, financial accountability, and service delivery effectiveness. The analysis will assess whether the partnership operates in alignment with established objectives and provides value to stakeholders. Key areas of review will include payment processes, performance metrics, and adherence to contractual obligations.

1,000 hours



## 2025 Planned Audits Continued

### Financial Audit

#### Sheriff

This audit will evaluate the asset allocation process during the separation of the Sheriff's Office and the Unified Police Department to ensure that all county-owned assets were properly identified, accounted for, and transferred. The review will focus on compliance with agreements, asset inventory documentation, and the fair distribution of resources. Confirm the County's assets were protected and all assets were appropriately retained or received.

1,500 hours

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### Capital/Controlled Assets

#### Countywide

The objective of this audit is to evaluate the County's management and oversight of controlled and capital assets across departments. We will review inventory records, asset tracking systems, and procedures to verify that assets are properly accounted for, safeguarded, and not subject to loss or misappropriation. The audit will also examine compliance with policies governing asset management and identify areas for improvement in oversight practices.

1,500 hours

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## Audits in Progress

### 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

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### 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

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### Travel Expenses

#### Countywide

Determine the overall effectiveness of the travel booking process, including internal controls and compliance with all applicable fiscal ordinances, policies, and procedures. Evaluate the accuracy and completeness of travel documentation and records to ensure County employees comply with travel policies and procedures when booking travel.

1,500 hours



# Audits in Progress

## 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 fraud, waste, and abuse.

200 hours

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## 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 fraud, waste, and abuse.

500 hours

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## Data Access and Protections

### Criminal Justice

This audit will examine internal controls, network, and database activity 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.

50 hours



# Audits in Progress

## Financial Audit

SLCO  
Foundation

Evaluate internal controls at the SLCO Foundation 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 fraud, waste, and abuse.

750 hours

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## Performance Audit

County Jail

Evaluate maintenance operations, practices, and procedures at the Salt Lake County Metro and Oxbow Jails to ensure they are efficient and effective. Assess planning processes, preventive and ongoing maintenance practices, and the allocation and use of capital project funding for deferred maintenance. Ensure these operations adequately support the safety and security of both inmates and staff.

1,500 hours

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# Follow up Audits



## Follow-up Audits

### Countywide

#### **Secondary Follow-ups:**

Recorder's Office  
Animal Services Service Contract Revenue  
Solid Waste Management - Special Project  
Old Mill Golf Course Theft  
Solid Waste Management  
Cottonwood Softball Complex (LHM)

#### **Preliminary Follow-ups:**

Policies and Procedures (Countywide)  
Health Department - Payroll  
Deferred revenue  
Behavioral Health - Payroll  
Contributions  
Facilities - Payroll  
Council Tax Admin - Payroll  
Library Services - Payroll  
County Council Financial Audit  
Clerk's Office Interlocal Agreements  
Assessor's Office - Payroll  
Parks & Recreation - Payroll  
Arts & Culture - Payroll  
Public Works Operations - Payroll  
Sheriff's Office - Payroll

## Follow up Audits - Continued



Travel Audit of Library Services  
Solid Waste Management - Payroll  
Flood Control & Engineering Services - Payroll  
Proprietary Cards and Amazon Purchases Audit  
Human Resources - Payroll  
MFA Payroll Administration - Payroll  
Travel Audit of Library Services  
Travel Audit of Aging and Adult Services

2,250 hours