

Second FOLLOW-UP REPORT

AN AUDIT OF THE SALT LAKE COUNTY RECORDER'S OFFICE

FEBRUARY 2025



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AUDITOR'S LETTER

February 5, 2025

In accordance with Generally Accepted Government Auditing Standards (GAGAS) 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 Recorder's Office. The original audit report issued in December 2022 identified 12 findings with 34 recommendations. In the preliminary follow up, the Recorder's Office management implemented 21 recommendations, 11 were closed, and two were in progress.

The details of our final follow-up indicate that the Recorder's Office management has fully implemented the remaining outstanding recommendations. In this final follow-up, two findings and two recommendations remained to be tested. The Recorder's Office management has fully implemented two of the two remaining recommendations. Overall, the Recorder's Office management implemented 23 of 34 recommendations, while 11 were closed due to changes in management procedure and software related to Data Services Accounts.

We commend the Recorder's Office management for their work in implementing our recommendations related to management review of cash logs as well as ensuring staff complete the County Human Resources' cashier training.

We performed this audit in accordance with 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 the Recorder's Office 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.

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

Action Since Audit Report

An Audit of the Salt Lake County Recorder's Office

Original Audit: Report Issued December 2022

12 Findings with 34 recommendations issued.

Preliminary Follow Up Audit: Report Issued November 2023

The Recorder's Office fully implemented 21 of the 34 recommendations, 2 were in progress, and 11 recommendations were closed.

Secondary Follow up Audit Report

Two recommendations remained after the preliminary follow-up.

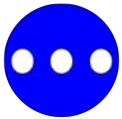
- Two recommendations were fully implemented.

Overall, the Recorder's Office implemented 23 of 34 recommendations and 11 were closed due to changes in procedures.



FULLY
IMPLEMENTED

2



IMPLEMENTATION IN
PROGRESS

0



NOT
IMPLEMENTED

0



CLOSED

0

FINDING 3. MISSING DOCUMENTATION AND APPROVALS FOR HIGH-RISK TRANSACTIONS SUCH AS VOIDS, EDITS, AND NO-FEE TRANSACTIONS



Recommendation 3.4 - We recommend that management designate either the Fiscal Manager or other managerial level employee responsibility to review and sign the "Manager Signature" line item on the Cash Short/Over, Void and Edit log.

Agency Action – Implemented our recommendation.





FINDING 11. MISSING RECORDS OF SIGNED CASH HANDLING POLICY FORMS FOR 3 CASHIERS.



Recommendation 11.2 - We recommend that when the County's Human Resources brings back the cashier training, that cashiers who were not able to complete it do so in a reasonable time frame.

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>