

LEGISLATIVE AUDIT COMMITTEE
SALT LAKE COUNTY
GOVERNMENT CENTER, ROOM N2-800
September 27, 2016
[1:07:12 PM](#)

Committee Members

Present:

Jenny Wilson
Richard Snelgrove
Jim Bradley
Arlyn Bradshaw
Michael Jensen
Aimee Newton
Sam Granato
Steven DeBry
Max Burdick, Chair

Legislative Audit Process Flowchart ([1:07:41 PM](#))

Mr. Scott Tingley, County Auditor, distributed a Performance Audit Report flowchart for approval. He stated the flowchart indicates the procedures that take place between the Audit Services Division, Legislative Audit Committee, and the Auditee, prior to an audit being released to the public. Audit findings are a statement of facts, backed up by evidence and compared against relative criteria. The management response should state whether the auditee concurs or not with the proposed recommendations. If the auditee does not agree, then they need to submit an alternative solution and timeline of when it should be implemented.

Council Member Bradley stated there are two components to the audit - the audit itself and the management response. He asked if these could be viewed separately or if they had to be viewed collectively.

Mr. Tingley stated traditionally, the management response is included with the audit report to maintain transparency.

Council Member Bradley stated the Council has the right to ask the Auditor to perform a performance audit to see if an agency is operating as expected. After the audit is done, a draft audit report is prepared and the agency drafts a management response document. Both documents need to be fully understood by the Council before it approves them and before releasing them to the public.

Council Member Burdick stated there is not an ordinance or statute that defines a timeframe for a response from an auditee. A policy should be created to require a response within in a certain timeframe.

Mr. Jason Rose, Legal Counsel, Council Office, stated if the Council wants to make the process more formal, then it will need to review it on another day.

Mr. Tingley stated when a formal draft report is sent to an auditee, there is a request to respond within two weeks.

Council Member Burdick asked Mr. Tingley to put together a response timeframe policy and present it to the Council for approval.

Council Member DeBry, seconded by Council Member Newton, moved to approve the Performance Audit Report flowchart as presented. The motion passed unanimously.



Performance Audit of the Salt Lake County Recorder's Office and the Recorder's Response
(1:25:26 PM)

On April 5, 2016 the Salt Lake County Council requested that a performance audit be performed by Scott Tingley, Auditor, to address operations within the Recorder's Office.

Council Member Wilson stated all parties associated with the audit should be present at the table. Because Gary Ott, County Recorder, is not present she would like to delay the meeting until he is available.

Council Member Burdick stated he and Council Member Bradley met with Mr. Ott, Julie Dole, Chief Deputy Recorder, and Karmen Sanone, Secretary, and were given an indication that Mr. Ott would be here for the audit review.

Ms. Julie Dole, Chief Deputy Recorder, stated Mr. Ott called her this morning stating he would not be able to make it because he had an exacerbation of his shingles.

Council Member Wilson moved to delay the audit review and work collectively over the next few days to find another opportunity to meet when the Recorder can be present.

Council Member Newton asked to allow the Auditor to review the results of the audit when the Recorder is present.

Council Member Wilson stated it is good practice for the Council to discuss the audit report and management response with Mr. Ott present.

Council Member Wilson, seconded by Council Member Granato, moved to delay the audit review and work collectively over the next few days to find another opportunity to meet when the Recorder can be present. The motion passed unanimously.

Council Member Bradley stated he would like Jason Rose, Legal Counsel, Council Office, and David Delquadro, Chief Financial Manager, Council Office, to review the management response and provide written feedback.

Council Member Bradley, seconded by Council Member Bradshaw, moved to direct Jason Rose and David Delquadro to conduct a review of conflicts from the statements of fact in the management response to make sure the Council understands what the response is. The motion passed unanimously.

Council Member Jensen stated he would like the scope of the review to be narrow.

Council Member Bradshaw stated there are conflicts of statements of fact within the management response, which need to be clarified so the Council knows what the actual fact is.

Council Member Newton stated she would like Council staff to compare the audit with the original requests the Council gave to the Auditor to determine if all the concerns were addressed.

Council Member Burdick stated if the Recorder does not show up at some point, the Council will need to move forward, and if necessary, issue a subpoena for his appearance.

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The meeting was adjourned at [1:38:33 PM](#).

Chair

Deputy Clerk

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