

LEGISLATIVE AUDIT COMMITTEE
SALT LAKE COUNTY
GOVERNMENT CENTER, ROOM N2-800
April 5, 2016
[3:29:19 PM](#)

Committee Members

Present: Jenny Wilson
Richard Snelgrove
Jim Bradley
Arlyn Bradshaw
Aimee Winder Newton
Sam Granato
Steven DeBry
Max Burdick, Chair

Excused: Michael Jensen

Audit Topics (3:29:18 PM)

Council Member Wilson stated the Council is requesting Scott Tingley, Salt Lake County Auditor, to proceed with a performance audit of the Recorder's Office. The audit needs to cover functionality, business practices, deliverables, and the ability of the office to function according to Utah State statute.

Council Member Burdick asked if the Council needs to identify specific guidelines to conduct the audit or if there are guidelines for a general performance audit.

Mr. Scott Tingley, County Auditor, stated there does not need to be a predefined objective; the audit will be conducted based on objectives set out in auditing standards.

Council Member Bradley stated in situations that deal with personnel, the Council typically holds a closed meeting. He asked if there was a point where further discussions should be held in a closed meeting.

Mr. Sim Gill, District Attorney, stated the Council will have to determine if a discussion in a closed meeting would be helpful.

Mr. Tingley stated from a performance audit perspective, competency will not be commented on. The audit will look at the organizational structure and personnel resources provided, and confirm those areas are being used in an appropriate manner.

Council Member Newton asked if the audit will look at turnover.

Mr. Tingley stated yes, the audit can identify possible reasons for turnovers.

Council Member Wilson, seconded by Council Member Snelgrove, moved to direct Scott Tingley, Auditor, to move forward with the performance audit on the Recorder's Office.

Council Member Snelgrove stated the Recorder's Office has customers and asked if there was a point where those customers would be interviewed to determine whether their needs are being met.

Mr. Tingley stated the Recorder's Office has a statutory duty to provide services to the citizens of Salt Lake County.

Council Member Newton asked how long the audit would take.

Mr. Tingley stated three to four months would give them adequate time. If the Council wants to start immediately, he would adjust the schedule for the year.

Council Member Wilson stated she would prefer the audit be completed in three months and encouraged the audit to move forward to look at employee issues, turnover, and efficiency as it relates to employees.

Mr. Gill stated the performance audit as defined by Utah State Statute is as follows:

(3) A performance audit conducted in accordance with this section may include a review and audit of the following:

- (a) the honesty and integrity of financial and other affairs;*
- (b) the accuracy and reliability of financial and management reports;*
- (c) the adequacy of financial controls to safeguard public funds;*
- (d) the management and staff adherence to statute, ordinance, policies, legislative intent;*
- (e) the economy, efficiency, and effectiveness of operational performance;*
- (f) the accomplishment of intended objectives; and*
- (g) whether management, financial, and information systems are adequate and effective.*

Council Member Wilson, seconded by Council Member Snelgrove, moved to direct Mr. Scott Tingley, Auditor, to move forward with the performance audit on the Recorder's Office. The motion passed unanimously.



The meeting was adjourned at [3:44:31 PM](#).

Chair

Deputy Clerk

