



OFFICE OF THE  
STATE AUDITOR

July 31, 2017

Steve DeBry, Chair  
Salt Lake County Council  
2001 South State Street N2-200  
Salt Lake City, UT 84114-4575

Dear Council Chair DeBry:

We have performed a limited review of financial oversight in the Salt Lake County Recorder's Office (Recorder's Office). The procedures we performed were as follows:

- We reviewed the appointment process of the acting Chief Deputy Recorder.
- We interviewed various Salt Lake County officers and employees.
- We reviewed emails and security card reader logs.
- We reviewed various financial transactions and associated approvals.
- We reviewed the 2016 Performance Audit of the Salt Lake County Recorder's Office by the Salt Lake County Auditor.

During our review, we noted the following issues which we deemed of importance to the Salt Lake County Council (Council).

1. During the period of our review (January 2014 through July 2017), we found no indication that the Recorder had performed any financial oversight of his office. Financial oversight appears to have been delegated.
2. Salt Lake County Ordinance 2.12.070.A. states:

Every county, elected officer, except a council member or a judicial officer may, with the consent of the council as part of the budget process, select, ... as many deputies as may be necessary for the prompt and faithful discharge of the duties of the office. The appointment of a deputy must be made in writing and filed in the office of the county clerk. Until such appointment is so made and filed and until such deputy shall have taken the oath of office, no one shall be or act as deputy. Any officer appointing or selecting any deputy shall be liable for all official acts of that deputy....

The Salt Lake County Clerk was unable to produce the written appointment of the Chief Deputy Recorder as required by ordinance. (We note, however, that other testimony and records appear to corroborate the Recorder's intention of his appointment of the Chief Deputy Recorder.) We encourage the Council to periodically review compliance with its ordinances.

In addition, once the Recorder received a court-appointed guardian, we question the ability of the Recorder to be liable for "all official acts" of the Chief Deputy Recorder. As such, we believe the Chief Deputy Recorder now lacks authority regarding the financial oversight of the Recorder's Office.

3. Salt Lake County Ordinance 2.07.209 states:

No county officer... shall... appoint, or attempt to influence the appointment... of a relative to any county position or employment paid out of county funds, except for temporary or seasonal employment... No county officer... shall directly or indirectly supervise a relative... In this section, "relative" means... household member.

The Recorder employed an individual (Employee) with whom he appears to have cohabitated during a portion of Employee's employment. In addition, the Recorder is identified as a supervisor of Employee. Also, Employee appears to regularly communicate with the Chief Deputy Recorder. Based on our observations and interviews, it appears that various individuals in the Salt Lake County Recorder's Office, including the Chief Deputy Recorder, were aware of this relationship.

We believe that the Employee could reasonably be considered a "household member" of the Recorder. During calendar years 2015 and 2016, Employee received salary and benefits totaling more than \$138,000 in county funds. It is our understanding, Employee attempted to be appointed guardian of Recorder. This arrangement appears to have violated county ordinance.

Also, we are concerned that the relationship could have resulted in a potential violation of the County Officers' and Employees' Disclosure Act, *Utah Code* 17-16a. We believe it was inappropriate for the Recorder and Chief Deputy Recorder to allow Employee's employment to continue in the manner that it did.

In summary, we believe that inadequate financial oversight existed in the Recorder's Office. We question the propriety of certain past expenditures and believe there is insufficient public accountability.

Our procedures were more limited than would be necessary to express an audit opinion on compliance or on the effectiveness of the internal control over the Recorder's Office. Accordingly, we do not express such opinions. Had we performed additional testwork of the internal controls and compliance at the Recorder's Office or Salt Lake County, other matters might have come to our attention that would have been reported to you.

By its nature, this report focuses on exceptions, weaknesses, and problems. The focus should not be understood to mean there are not also various strengths and accomplishments. We appreciate the courtesy and assistance extended to us by the personnel of the Recorder's Office and other Salt Lake County officers during the course of the engagement, and we look forward to a continuing professional relationship. If you have questions, please contact Tyson Plastow, Audit Senior, at 801-234-0544 or [tplastow@utah.gov](mailto:tplastow@utah.gov).

Sincerely,

John Dougall  
State Auditor

cc: Scott Tingley, Salt Lake County Auditor  
Sherrie Swensen, Salt Lake County Clerk  
Sim Gill, Salt Lake County District Attorney