

# COUNTYWIDE JOURNAL ENTRY ASSURANCE ENGAGEMENT

Report No. AE-2026-01

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FEBRUARY 11, 2026

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Utah County Auditor Internal Audit Division  
Internal Audit Manager: Calvin Bergmann, CIA, CFE, MPA  
Senior Internal Auditor: Mont Wade, CIA



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# AUDITOR'S LETTER



## Office of the County Auditor Internal Audit Division

February 11, 2026

Rodney Mann, Utah County Auditor; Utah County Audit Committee Chair  
Utah County Auditor's Office  
151 South University Avenue, Suite 1500  
Provo, Utah 84601

Dear Mr. Mann:

The Internal Audit Division ("Division") performed an assurance engagement of Utah County Financial Information Systems ("COFIS") journal entries. During this limited review, we performed the following procedures:

1. For the period of January 1, 2025–September 30, 2025, tested a sample of COFIS General Ledger Module journal entries for valid and accurate documentation.
2. For the period of January 1, 2025–September 30, 2025, tested the population of COFIS General Ledger Module cancelled journal entries for a valid documented cancellation reason.
3. For the period of January 1, 2025–September 30, 2025, tested a sample of COFIS General Ledger Module DEPT security user journal entries for the ability of each user to finalize any journal entry.
4. For the period of January 1, 2025–September 30, 2025, tested a sample of COFIS General Ledger Module DOALL security user journal entries for the ability of each user to finalize their own created journal entry.
5. For the period of January 1, 2025–September 30, 2025, tested the population of COFIS General Ledger Module REVIEW security users for the ability of each user to create a journal entry.
6. For the period of January 1, 2025–September 30, 2025, tested the population of COFIS General Ledger Module AUDITOR security users for the ability of each user to create a journal entry.

7. During February 2026, tested Report No. AE-2025-01's Report No. AE-2024-6 Finding 7.1 Information Systems Department corrective action plan.
8. During January 2026, within a COFIS software testing environment, verified with the Associate Director of Financial Services that:
  - a. A user with DEPT security cannot finalize any journal entry.
  - b. A user with DOALL security cannot finalize their own created journal entry.
  - c. A user with REVIEW security cannot create a journal entry.
  - d. A user with AUDITOR security cannot create a journal entry.
  - e. A user who creates a journal entry, which is finalized by a separate user, cannot delete the finalized journal entry that they initially created.
  - f. A journal entry that has been finalized cannot be cancelled (i.e., deleted) following a month-end close.
  - g. A user cannot edit a finalized or deleted journal entry.
  - h. A cancellation reason must be entered before a journal entry is cancelled.
  - i. A duplicated journal entry created from a previously finalized journal entry does not include original finalized journal entry dates.
9. Tested that deleted journal entries (i.e., cancelled finalized journal entries) are saved in a log.

During the engagement the Division documented one unaddressed previous engagement finding. Finding numbering is correlated with its original engagement report's procedure numbering. We provide a recommendation to correct this unaddressed previous engagement finding.

Note that our report, by nature, disproportionately focuses on weaknesses. This does not mean there were not strengths within the areas reviewed and other areas not reviewed. For example, we note that COFIS General Ledger DOALL security permissions were removed from three Information Systems Department employees.

The Division appreciates the courtesy and assistance extended to us by County personnel during the engagement process. We look forward to a continuing professional relationship.

Sincerely,

Utah County Internal Audit Division

CC: Danene Jackson, Associate Director of Financial Services, Utah County Auditor's Office  
Jeremy Walker, Chief Financial Officer, Utah County Auditor's Office  
James Longhurst, Associate Director, Utah County Information Systems Department  
Patrick Wawro, Director, Utah County Information Systems Department  
Kim Jackson, Utah County Treasurer; Utah County Audit Committee Member

Amelia Powers Gardner, Commissioner, Utah County Board of Commissioners; Utah County Audit Committee Member

## **FINDING(S) & OTHER MATTER(S): CURRENT ENGAGEMENT**

None noted.

# FINDING(S) & OTHER MATTER(S): PREVIOUS ENGAGEMENT(S)

## Report No. AE-2025-01's Report No. AE-2024-6 Finding 7.1: Insufficient Accounting and Programming Separation of Duties

### Information Systems Management Response

Corrective Action Plan	Name and Title of Employee Responsible for Implementation	Target Date*
<p>DOALL Access Reduction: Removed DOALL Access for Ranjith Lakshman, Mike Johnson, Leena Kumar, and Brandon Davis. Mike Kniephof and Matt Bailey currently retain DOALL access to manage ongoing programming support duties.</p> <p>Security Control Implementation: For managing COFIS security access, we have triggers in place that log and alert us whenever changes are made to the general security table.</p> <p>Separation of Duties Implementation: When a user requests any form of access to the general ledger, we do not grant it directly. Instead, we instruct them to request access from Danene in the Auditor's Office, who evaluates and grants access as appropriate.</p> <p>Detective Controls: We will implement a detective control by assigning a member of the database team to regularly audit any production data changes made by an IS programmer to the COFIS database. A report of each audit will be filled out and signed by the member of the database team performing the audit. This control will help to ensure transparency, accountability, and the integrity of production data, helping to detect unauthorized or unintended modifications.</p>	James Longhurst	2/14/2025

\*Entered in MM/DD/YYYY format. Generally, the date should be within 90 days (but no longer than 180 days) of report issuance. If the recommendation has already been implemented, enter the date it was implemented.

**Current Engagement Condition**

Mike Kniephof, Matt Bailey, and Mike Johnson have COFIS General Ledger DOALL access. The following has not been completed: “Removed DOALL Access for Ranjith Lakshman, Mike Johnson, Leena Kumar, and Brandon Davis. Mike Kniephof and Matt Bailey currently retain DOALL access to manage ongoing programming support duties.”

Management communicated that the following does not appear to be addressed and is currently in-progress: “We will implement a detective control by assigning a member of the database team to regularly audit any production data changes made by an IS programmer to the COFIS database. A report of each audit will be filled out and signed by the member of the database team performing the audit. This control will help to ensure transparency, accountability, and the integrity of production data, helping to detect unauthorized or unintended modifications.”

# MANAGEMENT RESPONSE(S)

## Report No. AE-2025-01's Report No. AE-2024-6 Finding 7.1: Insufficient Accounting and Programming Separation of Duties

### Information Systems Management Response

Corrective Action Plan	Name and Title of Employee Responsible for Implementation	Target Date*
Completely implemented Report No. AE-2025-01's Report No. AE-2024-6 Finding 7.1 corrective action plan which includes DOALL action reduction, security control implementation, separation of duties implementation, and detective controls.	James Longhurst	3/6/2026

\*Entered in MM/DD/YYYY format. Generally, the date should be within 90 days (but no longer than 180 days) of report issuance. If the recommendation has already been implemented, enter the date it was implemented.