



OFFICE OF THE
STATE AUDITOR

News Release

For Immediate Release

November 4, 2024

**Office of the State Auditor Releases San Juan County Report on
Financial Oversight of Sheriff's Office**

Salt Lake City, UTAH –

The Office of the State Auditor (Office) runs a hotline where it receives complaints about statutory non-compliance. The Office received a complaint alleging the San Juan County Sheriff's Office (Sheriff's Office) had sole oversight of a bank account holding county funds. While the Sheriff's Office had maintained the bank account in question for many years and multiple sheriffs' terms, the lack of oversight from the county commissioners, treasurer, and auditor is a violation of state statute. Today, the Office released its audit report which contained three findings detailing the statutory violations regarding the Sheriff's Office bank account:

1. The use of Sheriff's Office bank account violated statutes and financial reporting requirements
2. The Sheriff's Office bank account revenues and expenditures need additional review to determine propriety and reasonableness of transactions
3. The County should assess and improve financial procedures and internal controls in the Sheriff's Office going forward

Recommendations included County officials implementing a control structure, auditing past account activity, and improving associated internal controls and policies.

State Auditor John Dougall said, "It is crucial that counties maintain proper internal controls and oversight through the separation of duties between county commissioners, the treasurer, the auditor, and the sheriff."

The news release and related information may be found on the Office's website at auditor.utah.gov.

The report may be found directly at:

<https://reporting.auditor.utah.gov/servlet/servlet.FileDownload?file=015Do0000017d4RIAQ>

About the Office of the State Auditor

The Office of the State Auditor provides Utah taxpayers and government officials with an independent assessment of financial operation, statutory compliance, and performance management for state and local government.

Specific activities of the Office include performing financial audits, conducting Federal funds compliance audits, providing local government oversight, conducting agency and program performance audits, performing fraud and compliance audits, and operating the State Auditor Hotline for citizens to report suspected financial issues or improprieties. These capabilities strengthen Utah State Government and help taxpayers have confidence in the integrity of Utah's government agencies.

The Office also provides interactive graphical tools to help taxpayers and policymakers gain greater insight into governmental financial activities. These tools include the Transparent Utah Public Finance website (transparent.utah.gov) as well as the award-winning Project KIDS public education analysis dashboards (auditor.utah.gov/kids).

The State Auditor is a Constitutional Officer of the State of Utah, elected directly by the state's citizens every four years. The role of the State Auditor is authorized in Article VII, Section 15 of the Utah Constitution. For more information, see auditor.utah.gov.

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