

# UTAH COUNTY PUBLIC DEFENDER ASSOCIATION CONSULTING ENGAGEMENT

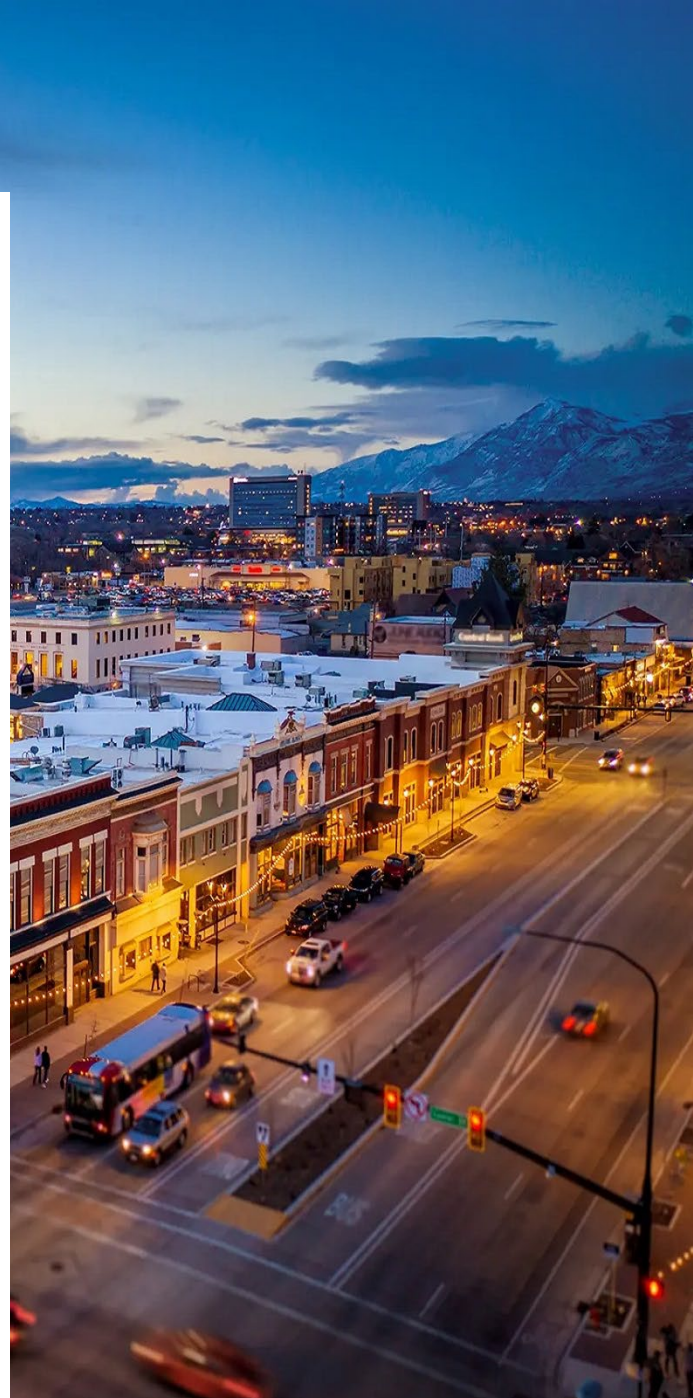
Report No. CE-2024-1

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MAY 1, 2024

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



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# AUDITOR'S LETTER



## Office of the County Auditor Internal Audit Division

May 1, 2024

Thomas Means, Executive Director  
Utah County Public Defender Association  
180 North University Avenue, Suite 140  
Provo, Utah 84601

Dear Mr. Means:

At the request of the Utah County Audit Committee, the Internal Audit Division ("Division") performed a consulting engagement of Utah County Public Defender Association ("UCPDA") attorney compensation and experience; attorney hours worked and selected attorney case load, hours worked, and compensation; nonemployee expenses; and accounting system structure. During this limited review, for calendar year 2023, we performed the following procedures:

1. Prepared and analyzed a personnel roster for UCPDA public defenders and Utah County Attorney Criminal Division prosecutors that contains the following data:
  - a. Name;
  - b. Title;
  - c. Total wages, stipends, and bonuses;
  - d. Total benefits;
  - e. Total compensation;
  - f. Hours worked per week;
  - g. Years of professional experience;
  - h. Years of criminal defense/criminal prosecution experience; and
  - i. Hire date.
2. Analyzed five (i.e., three district and two juvenile) Utah County attorneys' and six (i.e., three district and three juvenile) UCPDA attorneys': number of assigned cases, hours worked per week, and total compensation.
3. Analyzed UCPDA Utah County case external nonemployee expenses.

4. Gained an understanding of how UCPDA uses its accounting system to separately track the costs of each of its government entity clients.

No criteria were provided for the requested procedures performed. As such, no findings nor recommendations are provided. Note that our report, by nature, focuses on the presentation of requested data. It does not illustrate a comprehensive view of UCPDA operations, nor should it be interpreted in this manner.

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

Sincerely,

Utah County Internal Audit Division

CC: Benjamin Young, Financial Manager, Utah County Public Defender Association  
Rodney Mann, Utah County Auditor, Utah County Audit Committee Chair  
Amelia Powers Gardner, Utah County Commissioner, Utah County Audit Committee Vice-Chair  
Kim Jackson, Utah County Treasurer, Utah County Audit Committee Member  
Ezra Nair, Utah County Administrator  
Mike Peterson, Chair, Board of Trustees, Utah County Public Defender Association  
Chris Cannon, Member, Board of Trustees, Utah County Public Defender Association  
Lorie Fowlke, Member, Board of Trustees, Utah County Public Defender Association  
Michael Petro, Member, Board of Trustees, Utah County Public Defender Association  
Stacy Lyon, Member, Board of Trustees, Utah County Public Defender Association  
Brent Bullock, Member, Board of Trustees, Utah County Public Defender Association

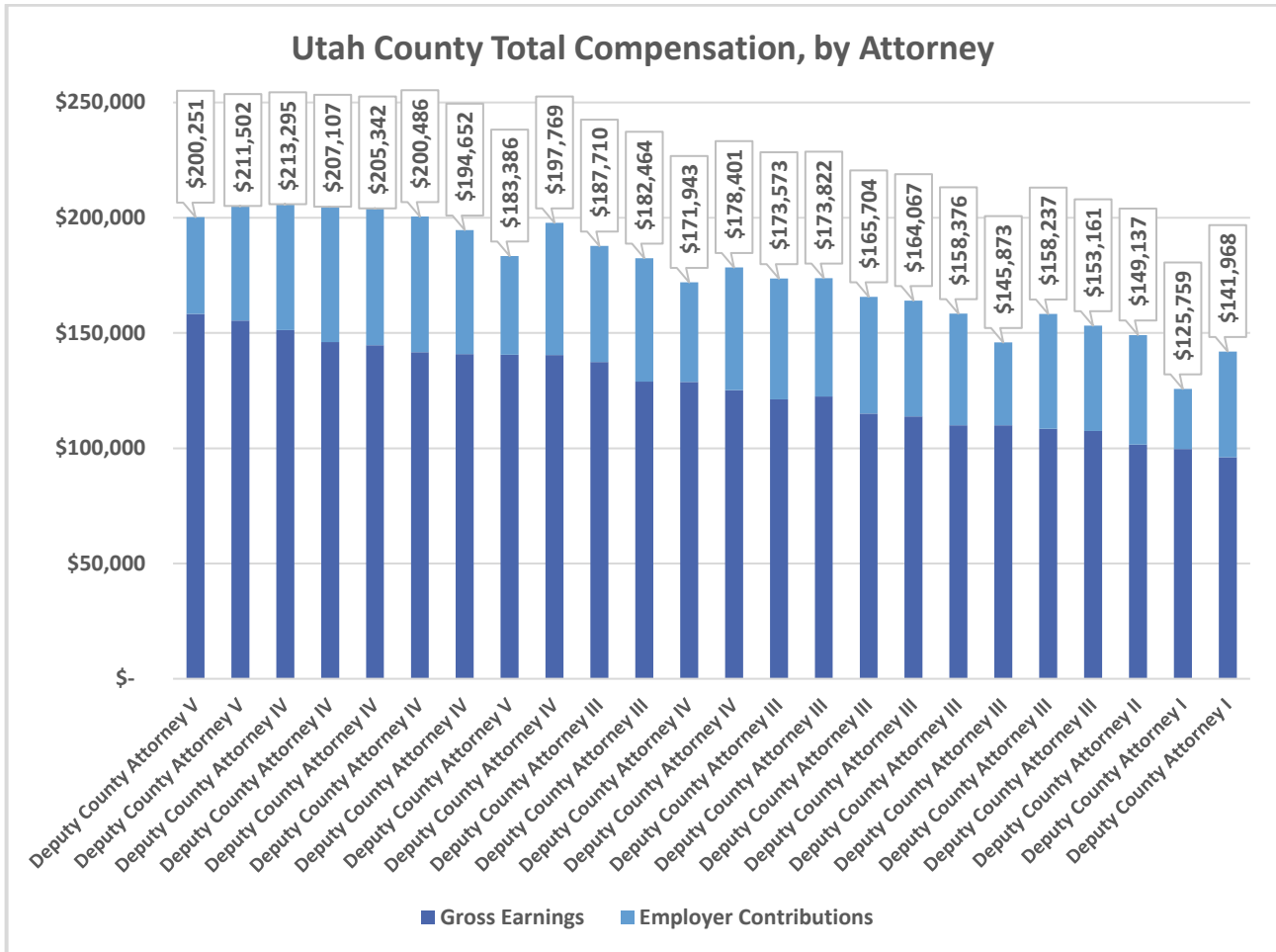
# ATTORNEY COMPENSATION AND EXPERIENCE

The section includes figures illustrating Utah County and UCPDA attorney compensation and experience. The term *gross earnings* denotes wages, stipends, and bonuses. The term *employer contributions* denotes employer paid benefits and taxes. The terms *employer contributions* and *benefits paid* are used interchangeably. While titles and assignments used by each entity may differ, for the purposes of this report, for figures following Figure 1.5, the term *district attorney* denotes a full-time attorney that worked during the 2023 year and was solely assigned to non-juvenile (e.g., non-juvenile district, appeals, drug court, mental health court, and/or veterans court) cases.

## Total Compensation

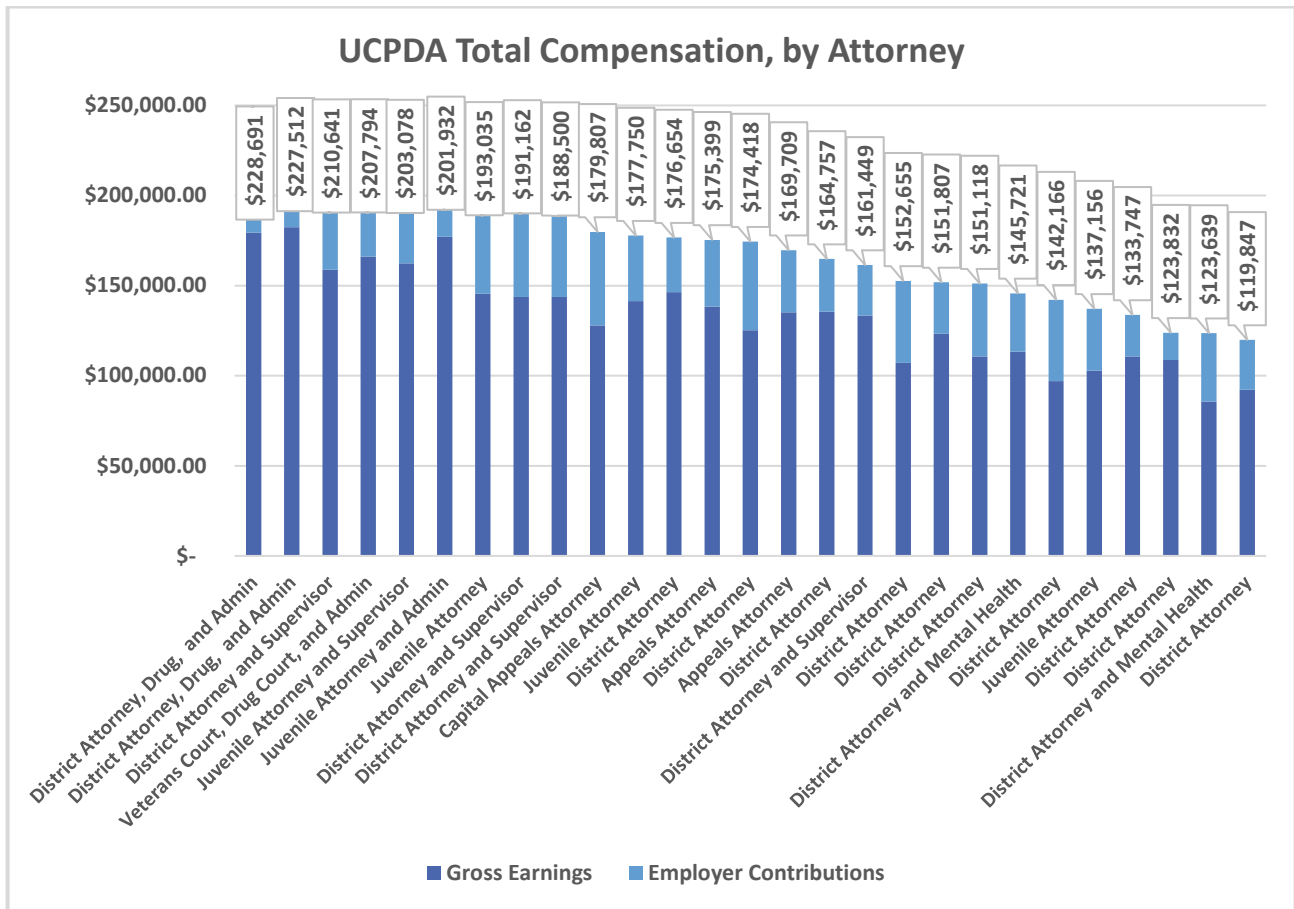
Figure 1.1 and Figure 1.2 illustrate Utah County and UCPDA total compensation, the sum of gross earnings and employer contributions.

Figure 1.1: Utah County Total Compensation, by Attorney



\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

Figure 1.2: UCPDA Total Compensation, by Attorney



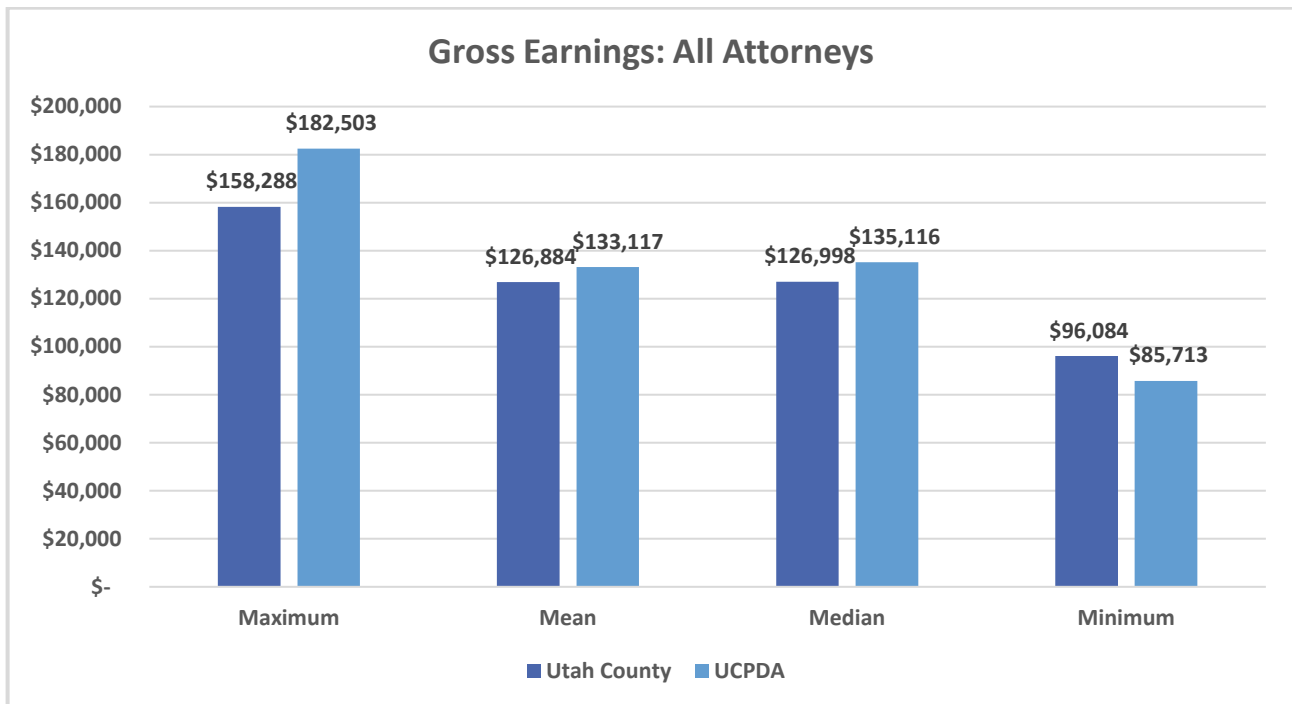
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Gross Earnings: All Attorneys

The following figure illustrates Utah County and UCPDA attorney maximum, mean, median, and minimum gross earnings. As compared to Utah County, UCPDA gross earnings have a:

- 15% greater maximum;
- 5% greater mean;
- 6% greater median; and
- 11% lower minimum.

Figure 1.3: Gross Earnings: All Attorneys



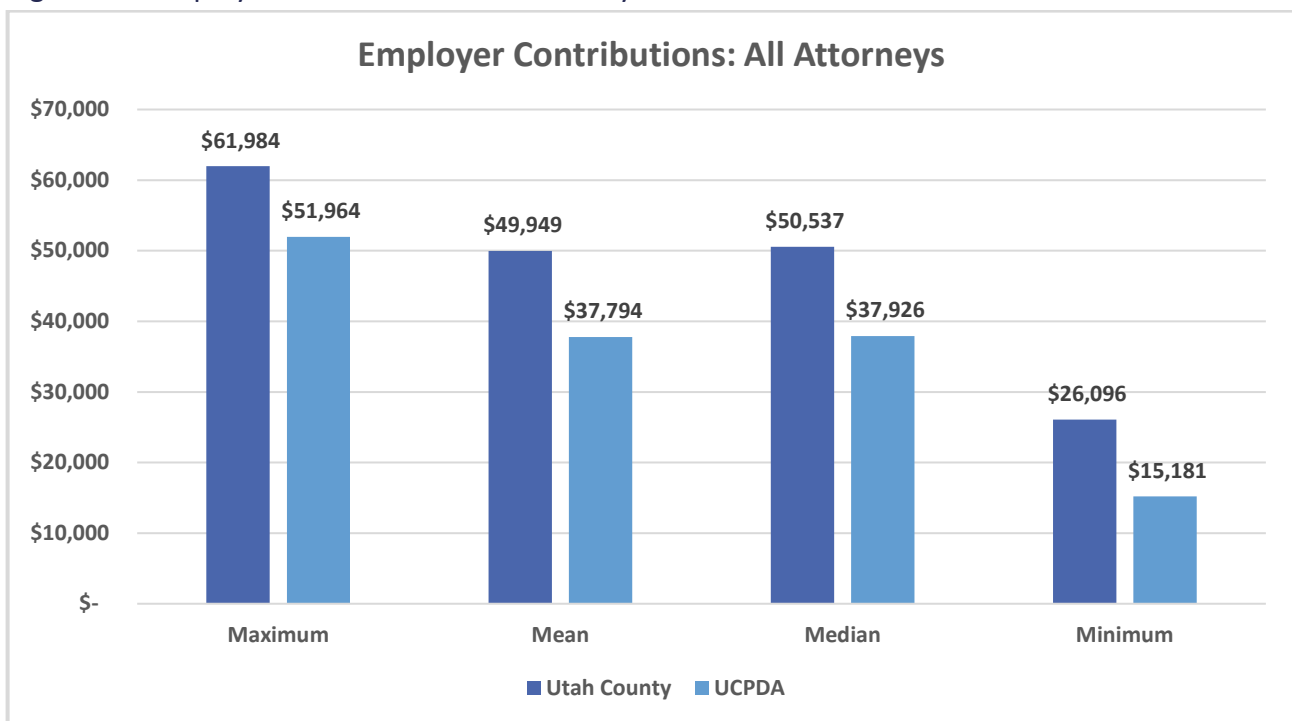
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Employer Contributions: All Attorneys

The following figure illustrates Utah County and UCPDA attorney maximum, mean, median, and minimum employer contributions. As compared to Utah County, UCPDA employer contributions have a:

- 16% lower maximum;
- 24% lower mean;
- 25% lower median; and
- 42% lower minimum.

Figure 1.4: Employer Contributions: All Attorneys



\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

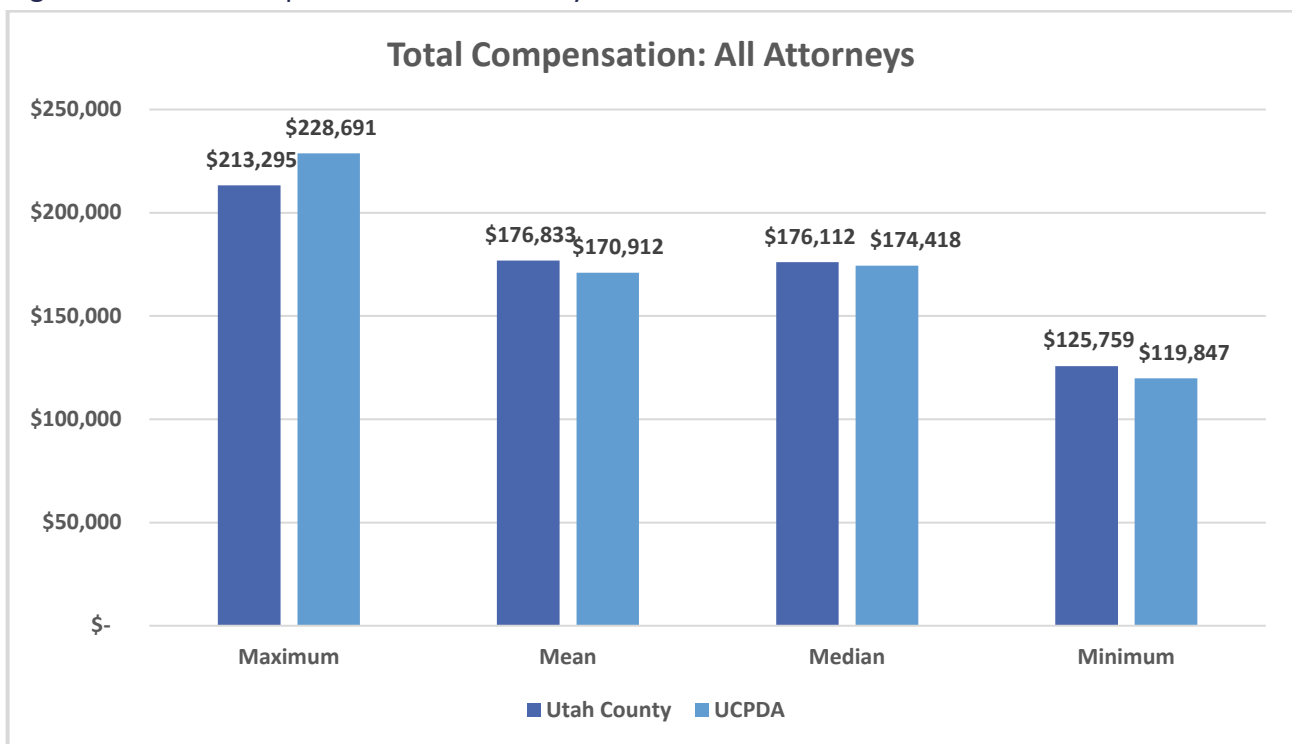


## Total Compensation: All Attorneys

The following figure illustrates Utah County and UCPDA attorney maximum, mean, median, and minimum total compensation values. As compared to Utah County, UCPDA total compensation values have a:

- 7% greater maximum;
- 3% lower mean;
- 1% lower median; and
- 5% lower minimum.

Figure 1.5: Total Compensation: All Attorneys



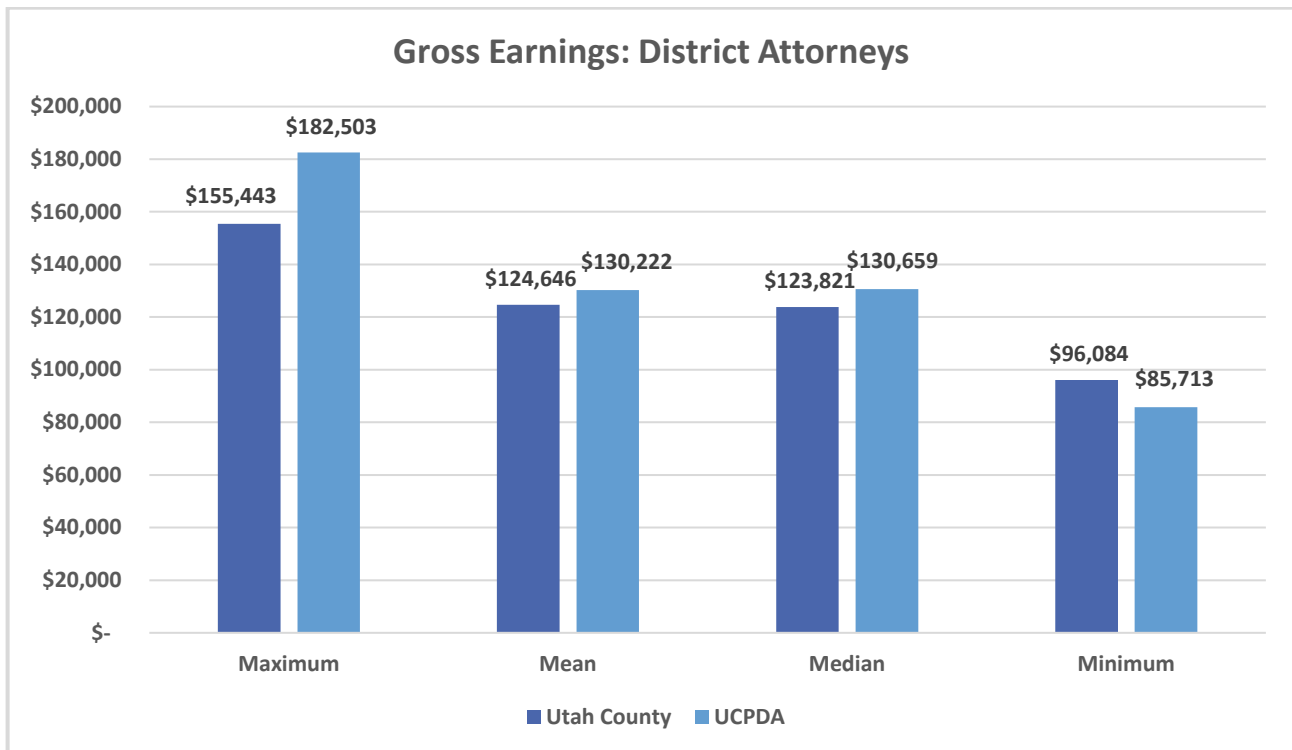
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Gross Earnings: District Attorneys

The following figure illustrates Utah County and UCPDA district attorney maximum, mean, median, and minimum gross earnings. As compared to Utah County, UCPDA gross earnings have a:

- 17% greater maximum;
- 4% greater mean;
- 6% greater median; and
- 11% lower minimum.

Figure 1.6: Gross Earnings: District Attorneys



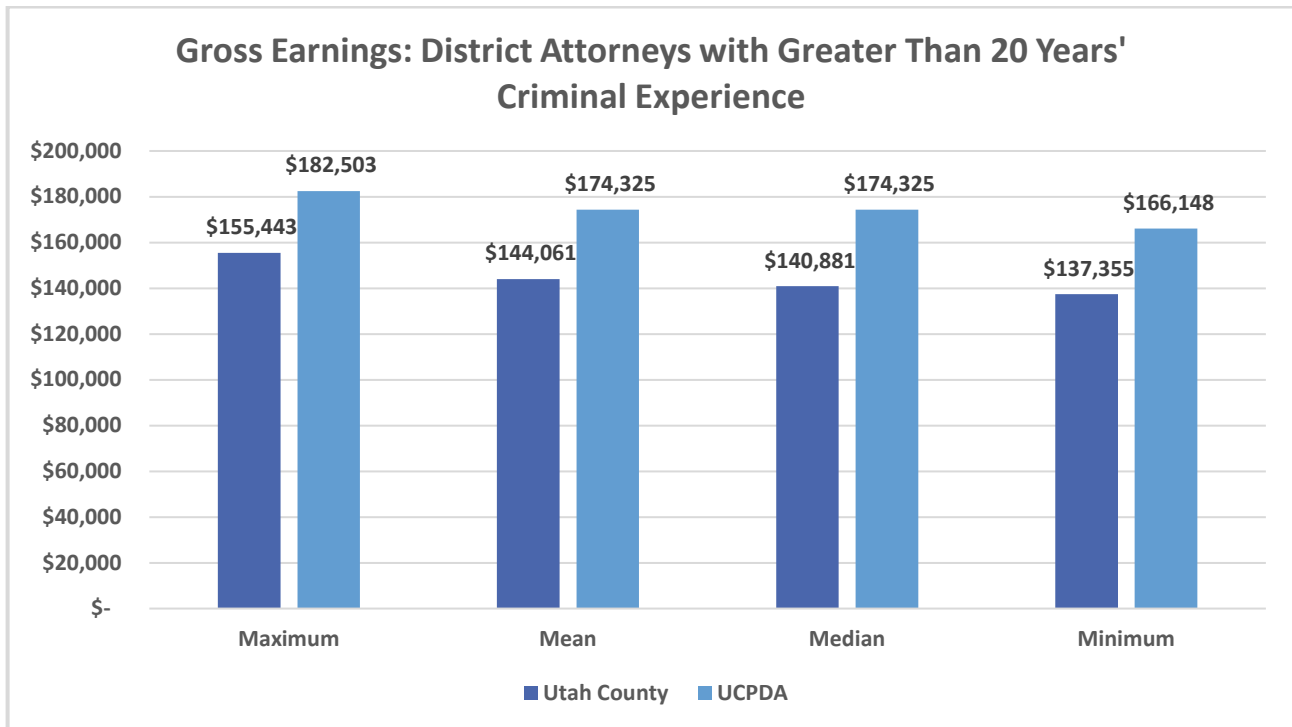
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Gross Earnings: District Attorneys with Greater Than 20 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA district attorney with greater than 20 years' criminal experience maximum, mean, median, and minimum gross earnings. As compared to Utah County, UCPDA gross earnings have a:

- 17% greater maximum;
- 21% greater mean;
- 24% greater median; and
- 21% greater minimum.

Figure 1.7: Gross Earnings: District Attorneys with Greater Than 20 Years' Criminal Experience



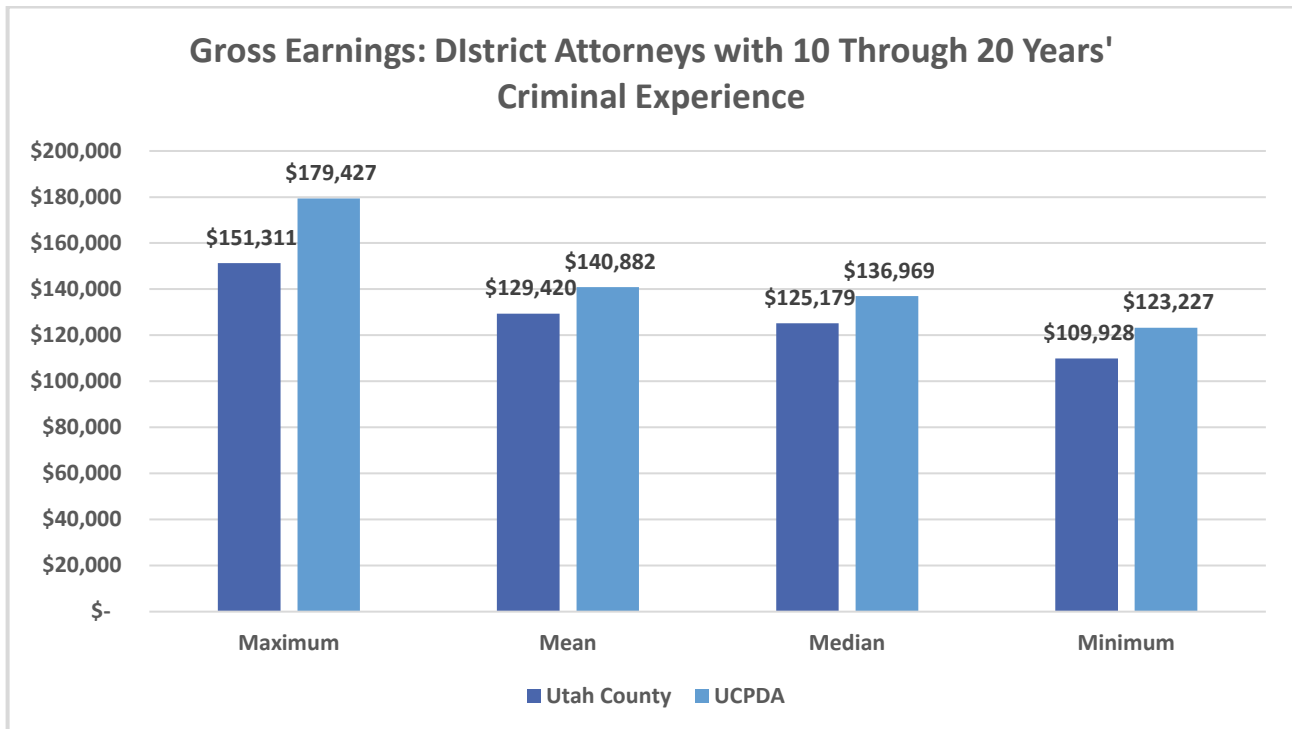
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Gross Earnings: District Attorneys with 10 Through 20 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA district attorney with 10 through 20 years' criminal experience maximum, mean, median, and minimum gross earnings. As compared to Utah County, UCPDA gross earnings have a:

- 19% greater maximum;
- 9% greater mean;
- 9% greater median; and
- 12% greater minimum.

Figure 1.8: Gross Earnings: District Attorneys with 10 Through 20 Years' Criminal Experience



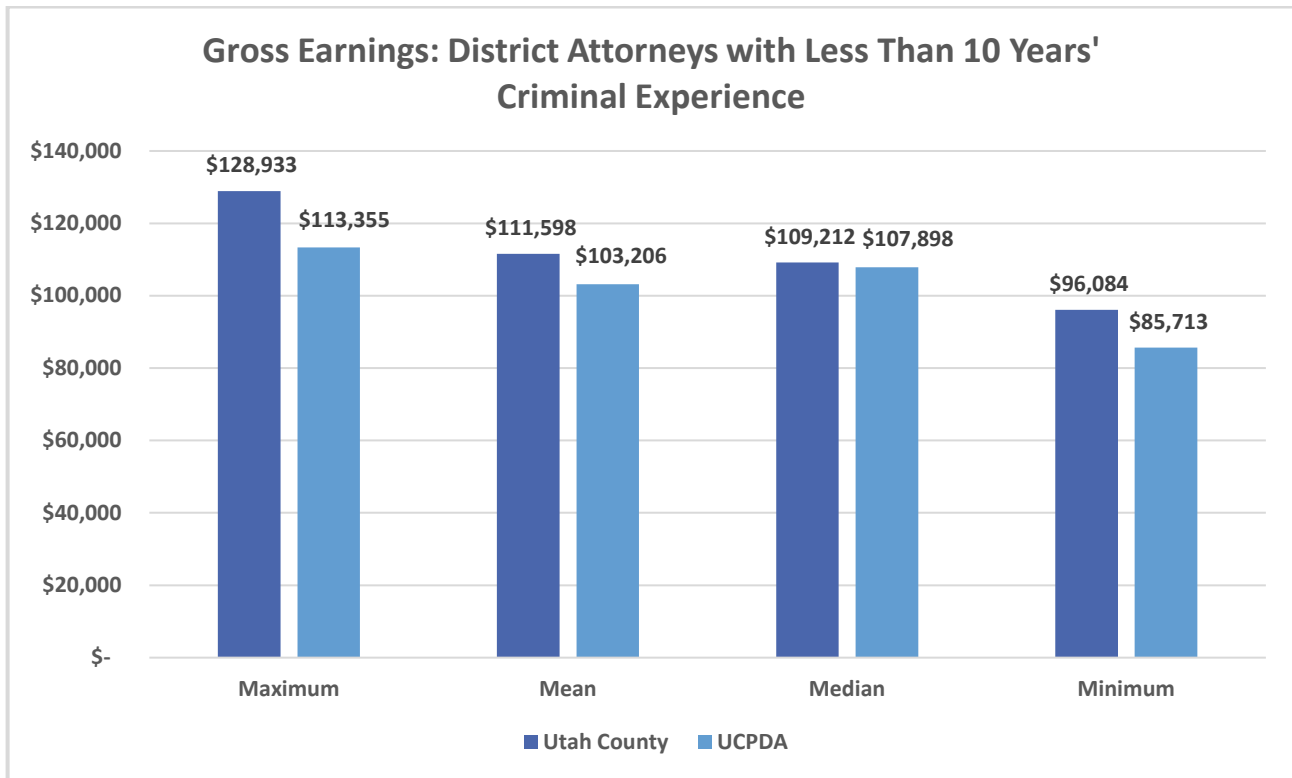
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Gross Earnings: District Attorneys with Less Than 10 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA district attorney with less than 10 years' criminal experience maximum, mean, median, and minimum gross earnings. As compared to Utah County, UCPDA gross earnings have a:

- 12% lower maximum;
- 8% lower mean;
- 1% lower median; and
- 11% lower minimum.

Figure 1.9: Gross Earnings: District Attorneys with Less Than 10 Years' Criminal Experience



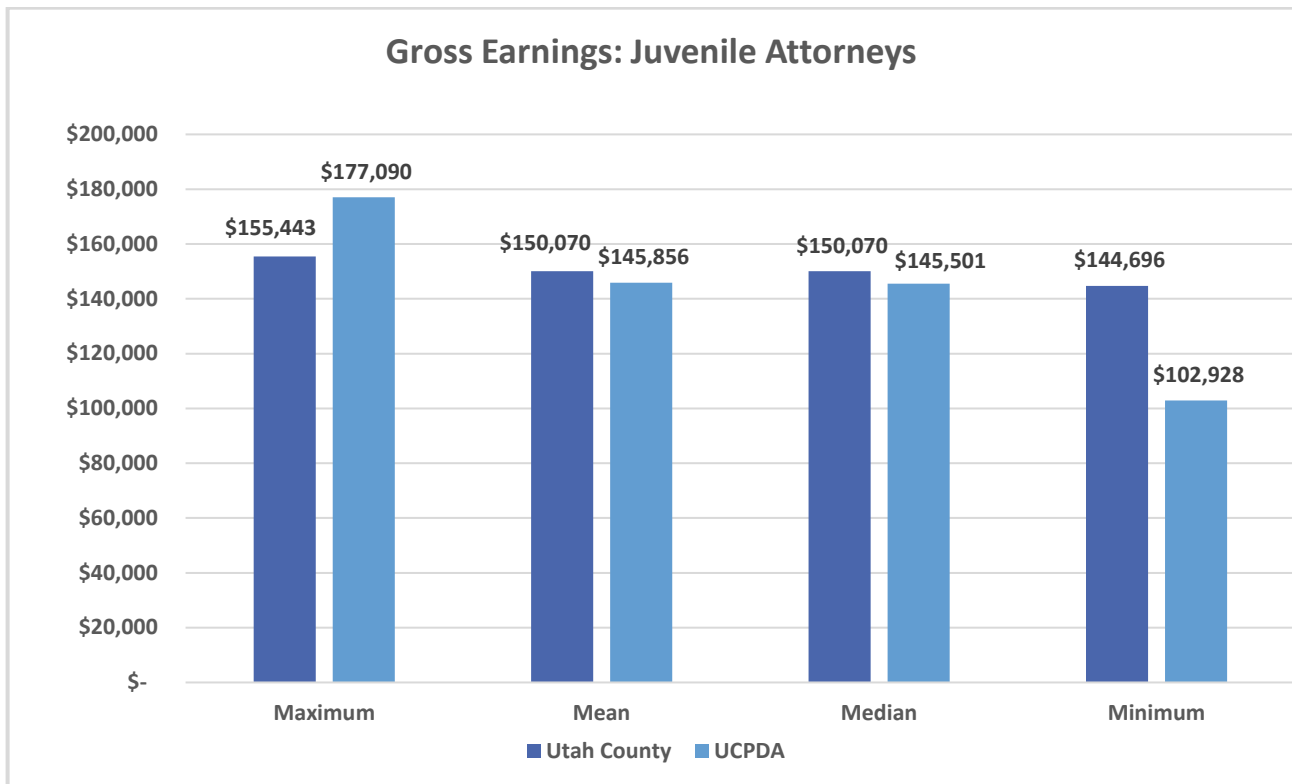
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Gross Earnings: Juvenile Attorneys

The following figure illustrates Utah County and UCPDA juvenile attorney maximum, mean, median, and minimum gross earnings. As compared to Utah County, UCPDA gross earnings have a:

- 14% greater maximum;
- 3% lower mean;
- 3% lower median; and
- 29% lower minimum.

Figure 1.10: Gross Earnings: Juvenile Attorneys



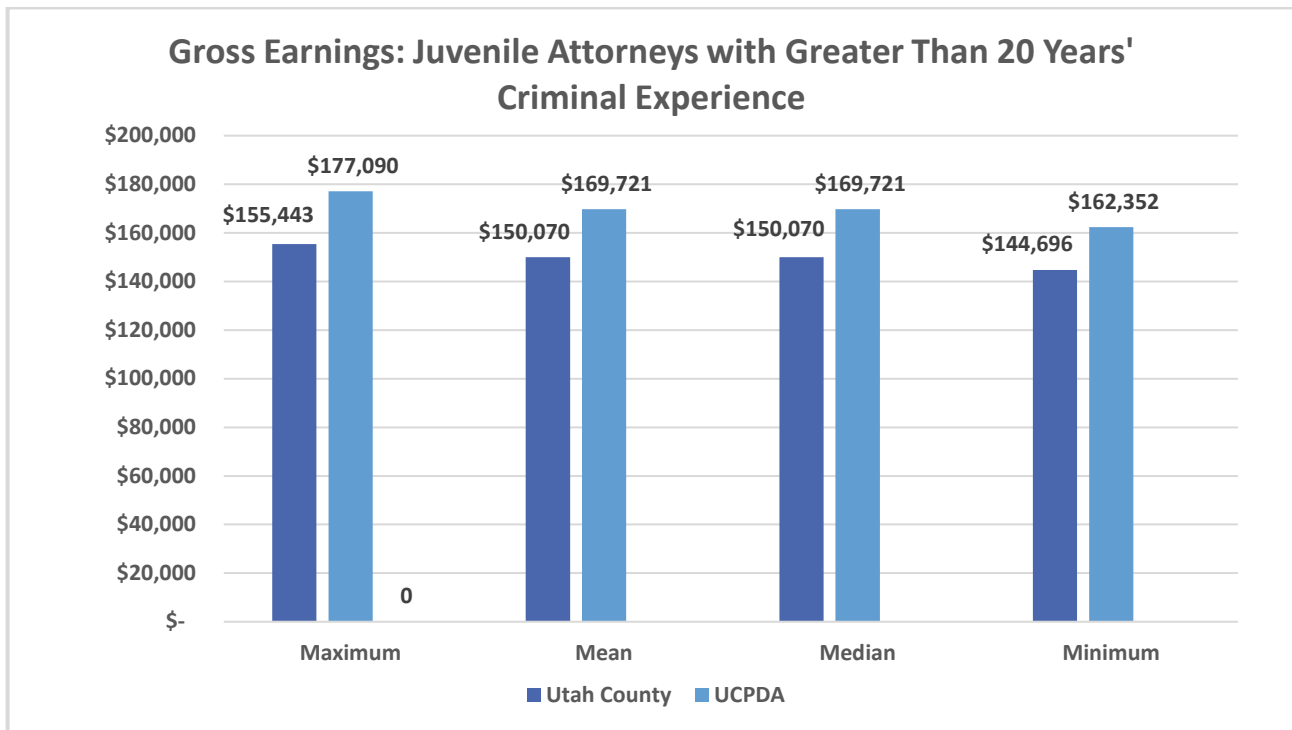
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Gross Earnings: Juvenile Attorneys with Greater Than 20 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA juvenile attorney with greater than 20 years' criminal experience maximum, mean, median, and minimum gross earnings. Note that Utah County's population of juvenile attorneys had solely greater than 20 years' criminal experience. As compared to Utah County, UCPDA gross earnings have a:

- 14% greater maximum;
- 13% greater mean;
- 13% greater median; and
- 12% greater minimum.

Figure 1.11: Gross Earnings: Juvenile Attorneys with Greater Than 20 Years' Criminal Experience



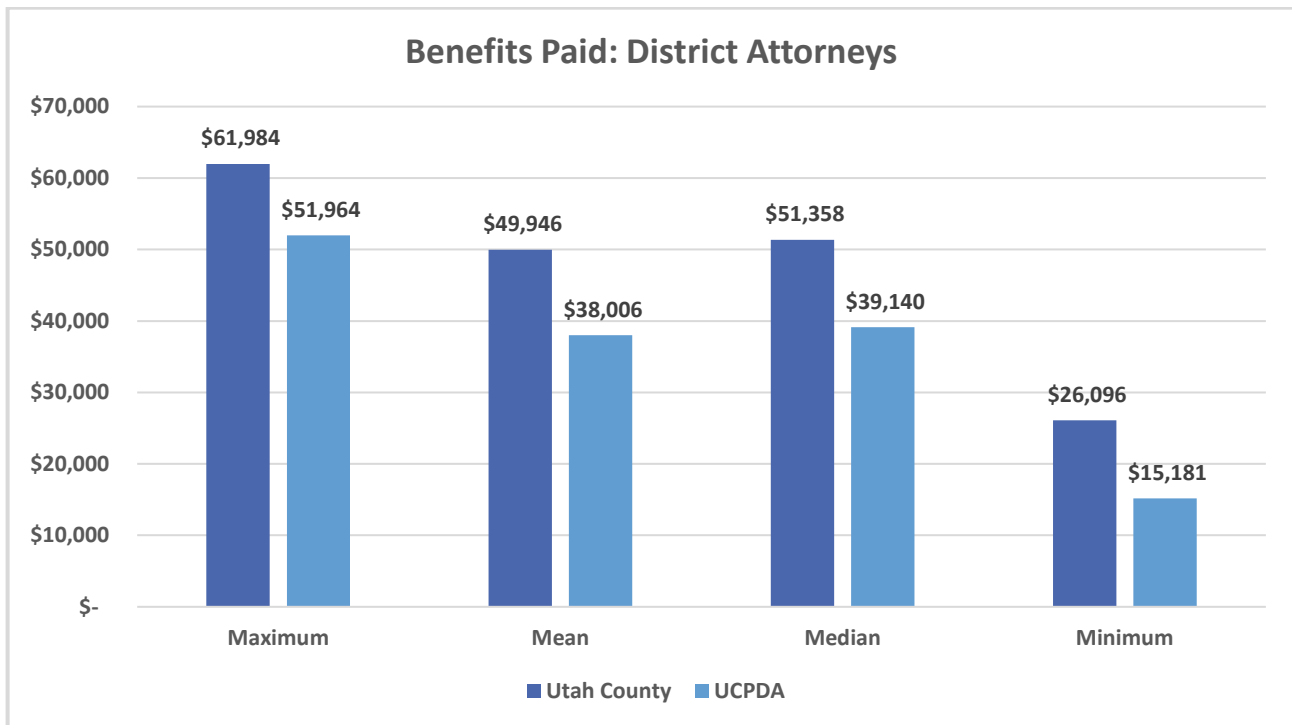
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Benefits Paid: District Attorneys

The following figure illustrates Utah County and UCPDA district attorney maximum, mean, median, and minimum benefits paid. As compared to Utah County, UCPDA benefits paid have a:

- 16% lower maximum;
- 24% lower mean;
- 24% lower median; and
- 42% lower minimum.

Figure 1.12: Benefits Paid: District Attorneys



\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

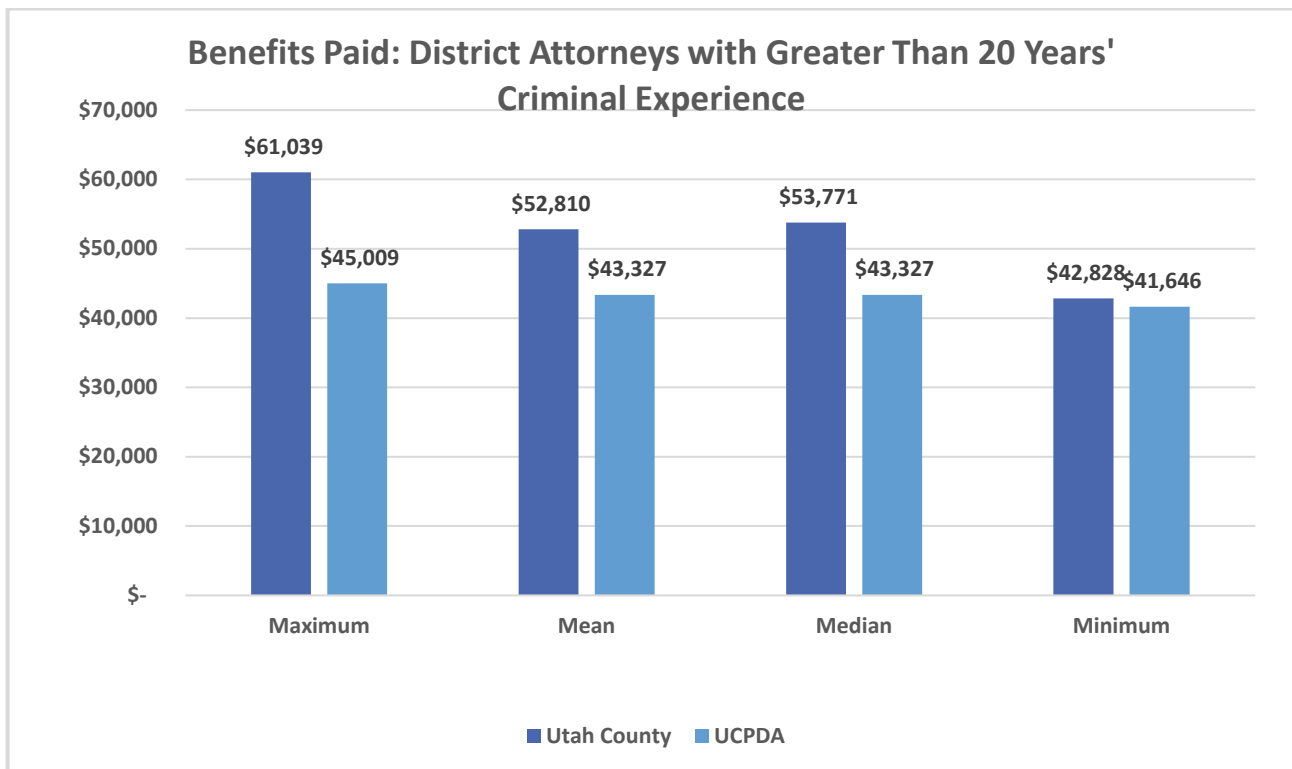


## Benefits Paid: District Attorneys with Greater Than 20 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA district attorney with greater than 20 years' criminal experience maximum, mean, median, and minimum benefits paid. As compared to Utah County, UCPDA benefits paid have a:

- 26% lower maximum;
- 18% lower mean;
- 19% lower median; and
- 3% lower minimum.

Figure 1.13: Benefits Paid: District Attorneys with Greater Than 20 Years' Criminal Experience



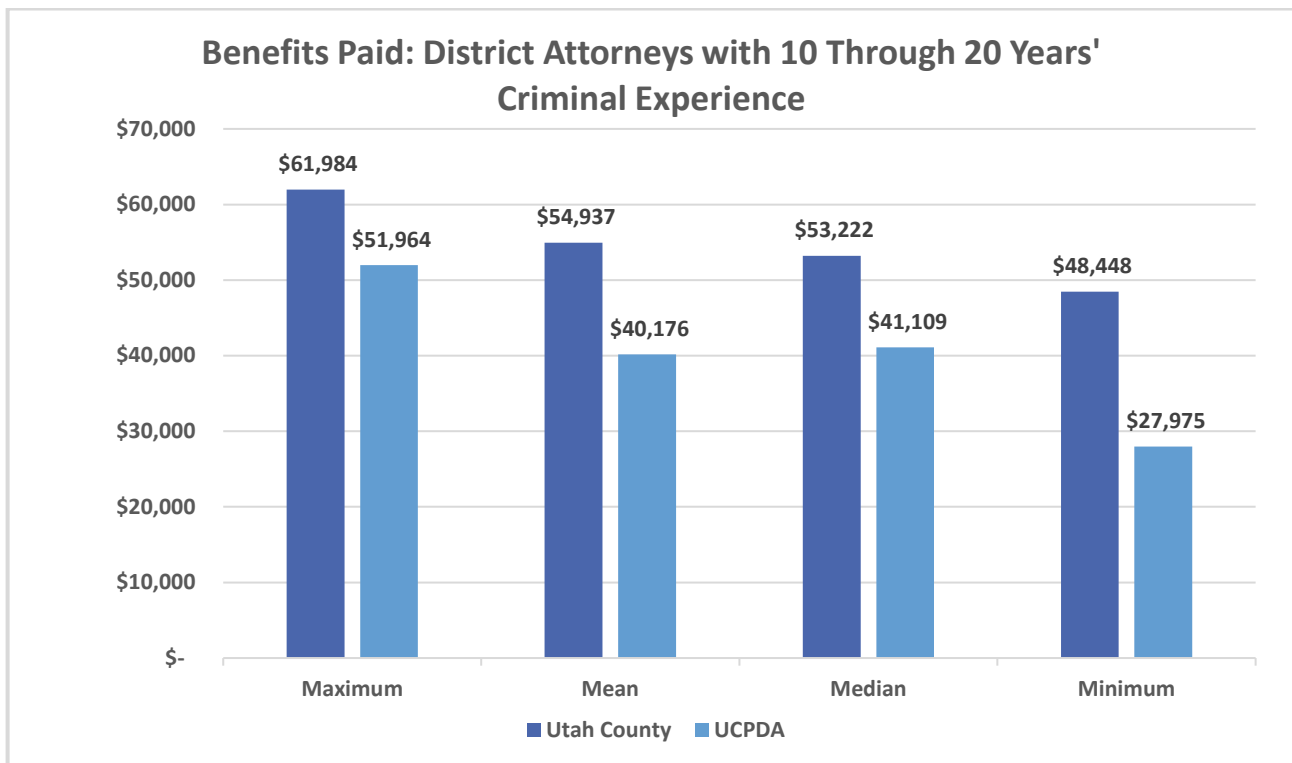
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Benefits Paid: District Attorneys with 10 Through 20 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA district attorney with 10 through 20 years' criminal experience maximum, mean, median, and minimum benefits paid. As compared to Utah County, UCPDA benefits paid have a:

- 16% lower maximum;
- 27% lower mean;
- 23% lower median; and
- 42% lower minimum.

Figure 1.14: Benefits Paid: District Attorneys with 10 Through 20 Years' Criminal Experience



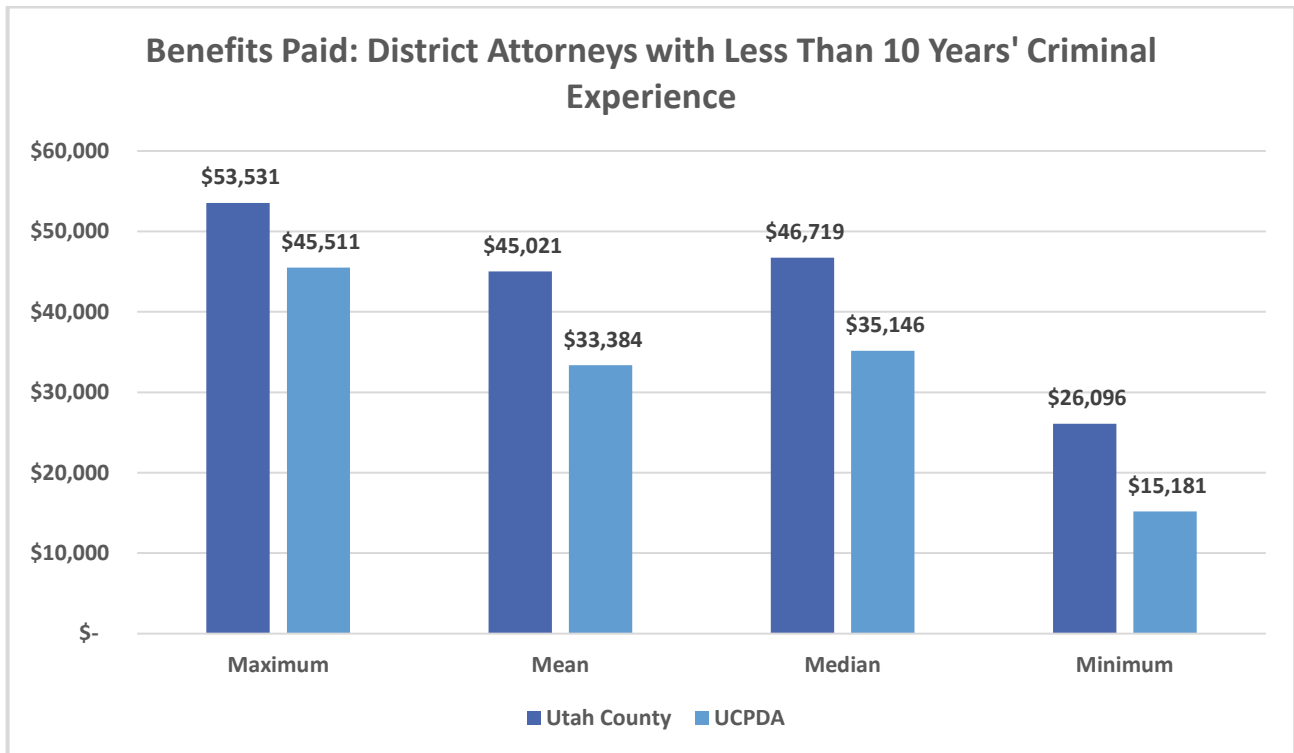
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Benefits Paid: District Attorneys with Less Than 10 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA district attorney with less than 10 years' criminal experience maximum, mean, median, and minimum benefits paid. As compared to Utah County, UCPDA benefits paid have a:

- 15% lower maximum;
- 26% lower mean;
- 25% lower median; and
- 42% lower minimum.

Figure 1.15: Benefits Paid: District Attorneys with Less Than 10 Years' Criminal Experience



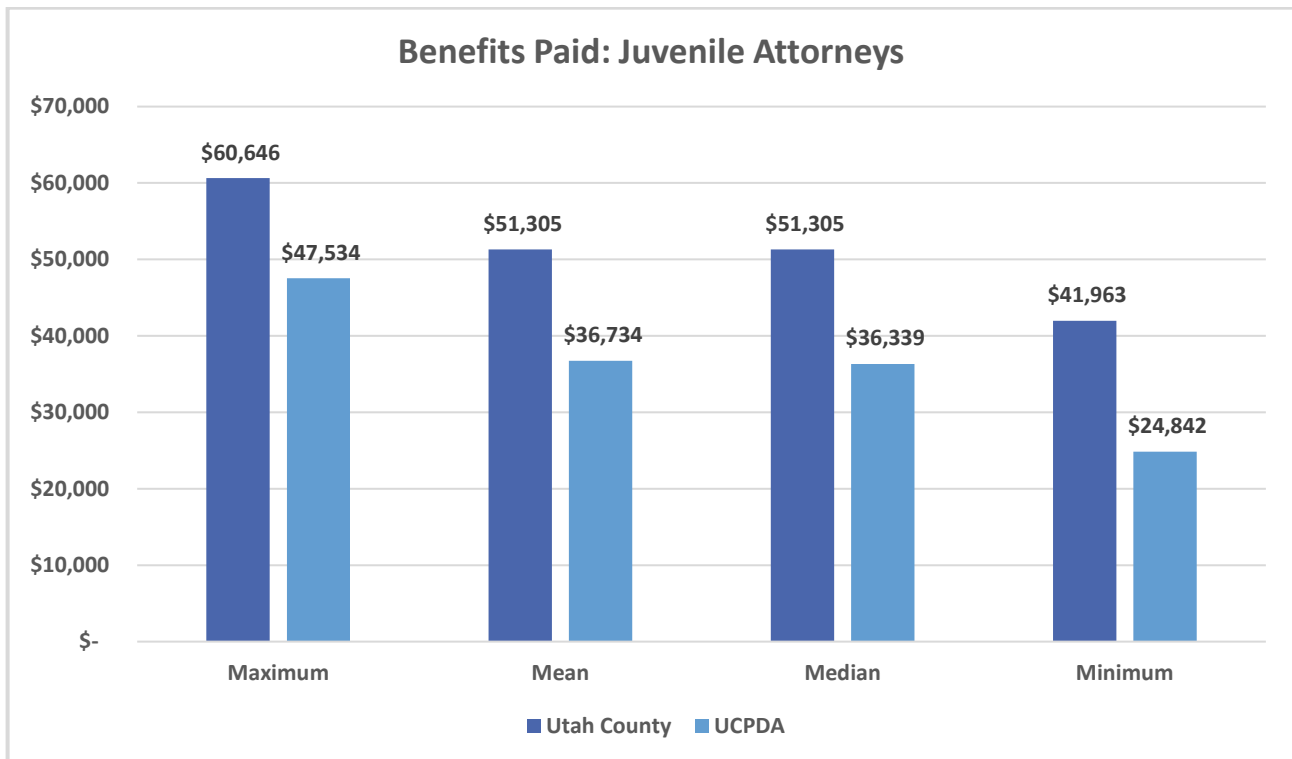
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Benefits Paid: Juvenile Attorneys

The following figure illustrates Utah County and UCPDA juvenile attorney maximum, mean, median, and minimum benefits paid. As compared to Utah County, UCPDA benefits paid have a:

- 22% lower maximum;
- 28% lower mean;
- 29% lower median; and
- 41% lower minimum.

Figure 1.16: Benefits Paid: Juvenile Attorneys



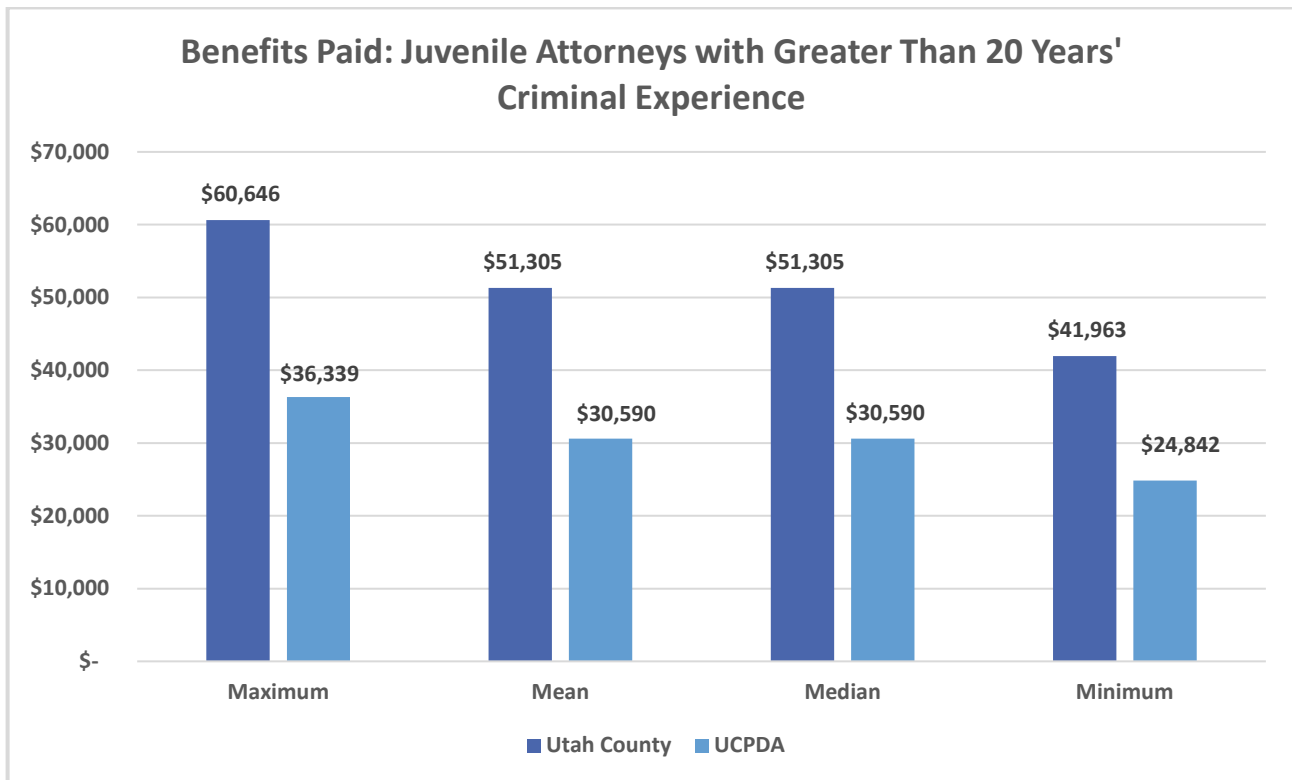
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Benefits Paid: Juvenile Attorneys with Greater Than 20 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA juvenile attorney with greater than 20 years' criminal experience maximum, mean, median, and minimum benefits paid. Note that Utah County's population of juvenile attorneys had solely greater than 20 years' criminal experience. As compared to Utah County, UCPDA benefits paid have a:

- 40% lower maximum;
- 40% lower mean;
- 40% lower median; and
- 41% lower minimum.

Figure 1.17: Benefits Paid: Juvenile Attorneys with Greater Than 20 Years' Criminal Experience



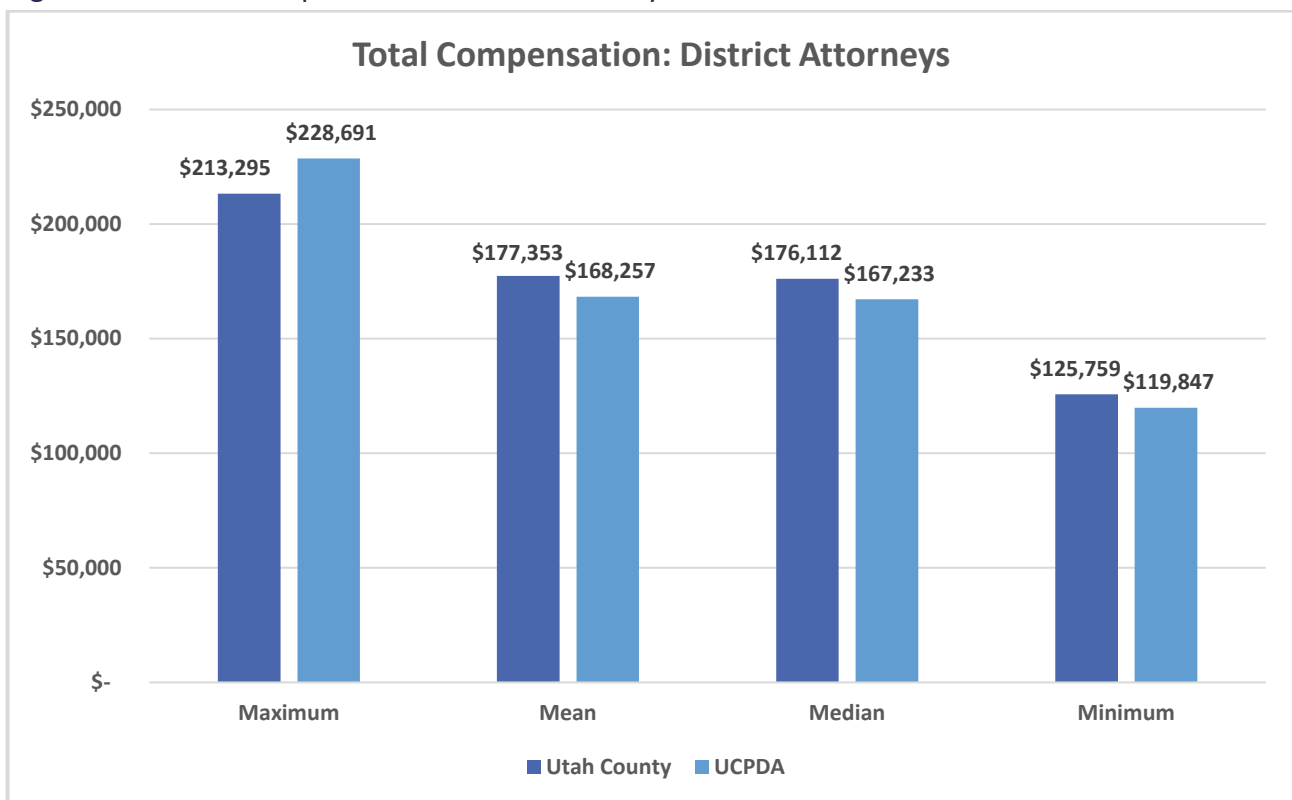
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Total Compensation: District Attorneys

The following figure illustrates Utah County and UCPDA district attorney maximum, mean, median, and minimum total compensation. As compared to Utah County, UCPDA total compensation values have a:

- 7% greater maximum;
- 5% lower mean;
- 5% lower median; and
- 5% lower minimum.

Figure 1.18: Total Compensation: District Attorneys



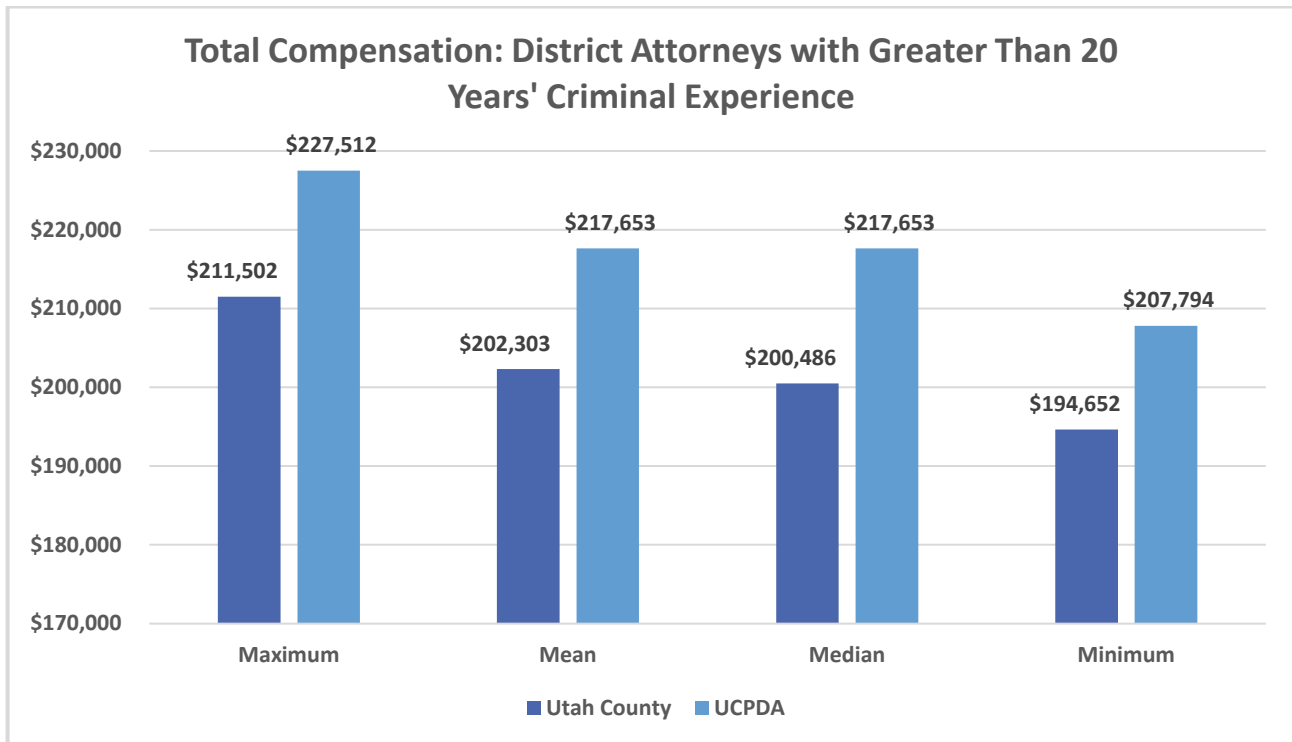
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Total Compensation: District Attorneys with Greater Than 20 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA district attorney with greater than 20 years' criminal experience maximum, mean, median, and minimum total compensation. As compared to Utah County, UCPDA total compensation values have a:

- 8% greater maximum;
- 8% greater mean;
- 9% greater median; and
- 7% greater minimum.

Figure 1.19: Total Compensation: District Attorneys with Greater Than 20 Years' Criminal Experience



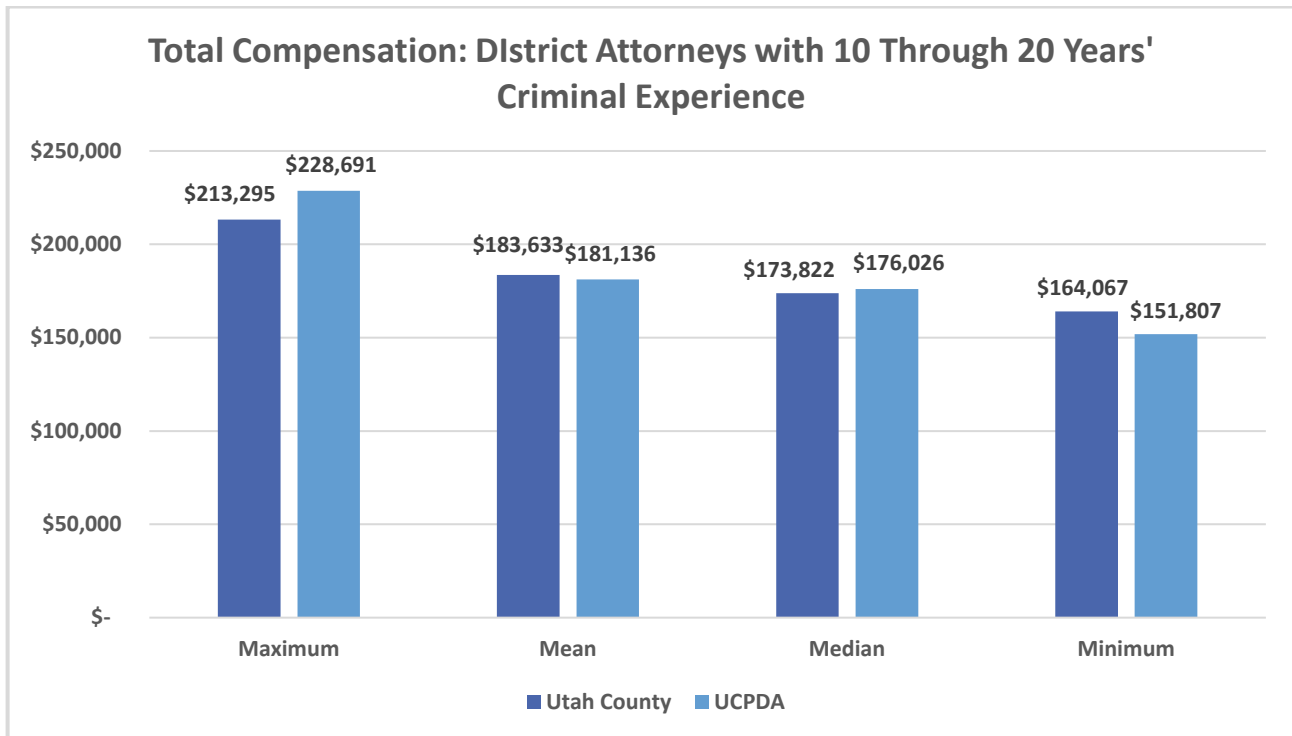
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Total Compensation: District Attorneys with 10 Through 20 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA district attorney with 10 through 20 years' criminal experience maximum, mean, median, and minimum total compensation. As compared to Utah County, UCPDA total compensation values have a:

- 7% greater maximum;
- 1% lower mean;
- 1% greater median; and
- 7% lower minimum.

Figure 1.20: Total Compensation: District Attorneys with 10 Through 20 Years' Criminal Experience



\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

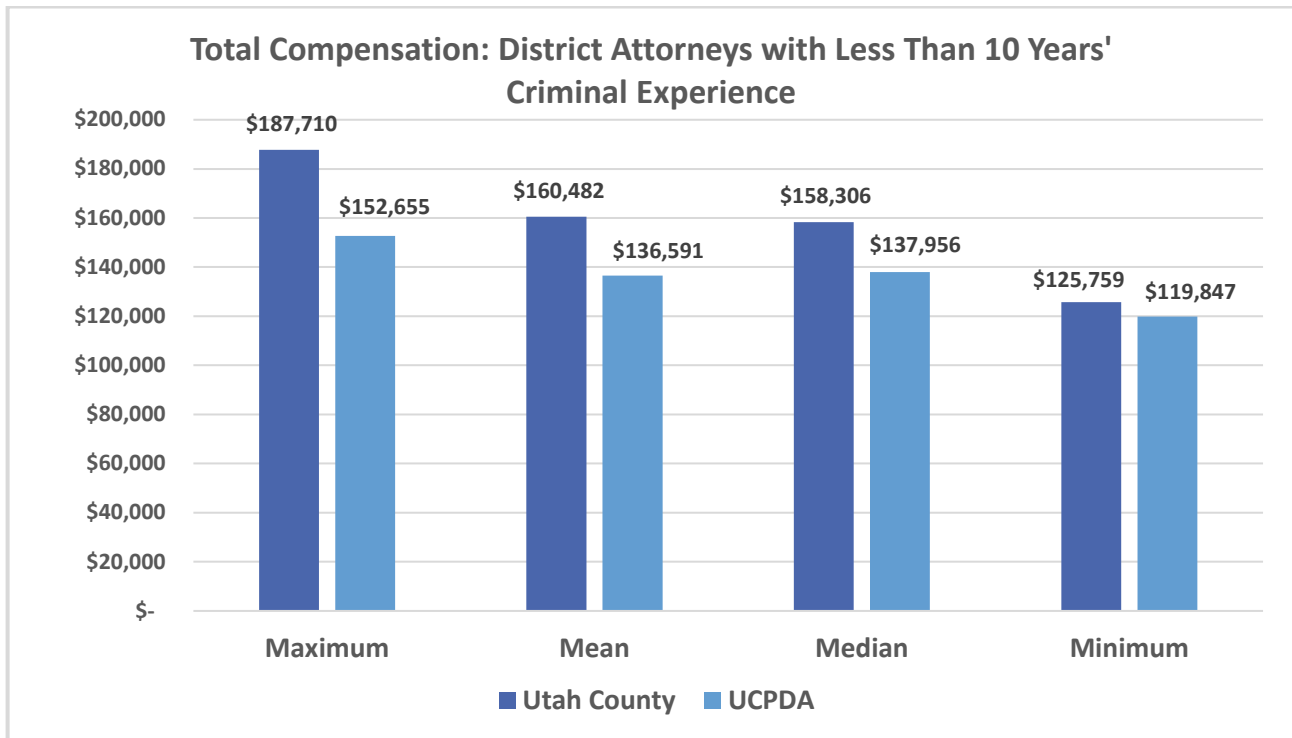


## Total Compensation: District Attorneys with Less Than 10 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA district attorney with less than 10 years' criminal experience maximum, mean, median, and minimum total compensation. As compared to Utah County, UCPDA total compensation values have a:

- 19% lower maximum;
- 15% lower mean;
- 13% lower median; and
- 5% lower minimum.

Figure 1.21: Total Compensation: District Attorneys with Less Than 10 Years' Criminal Experience



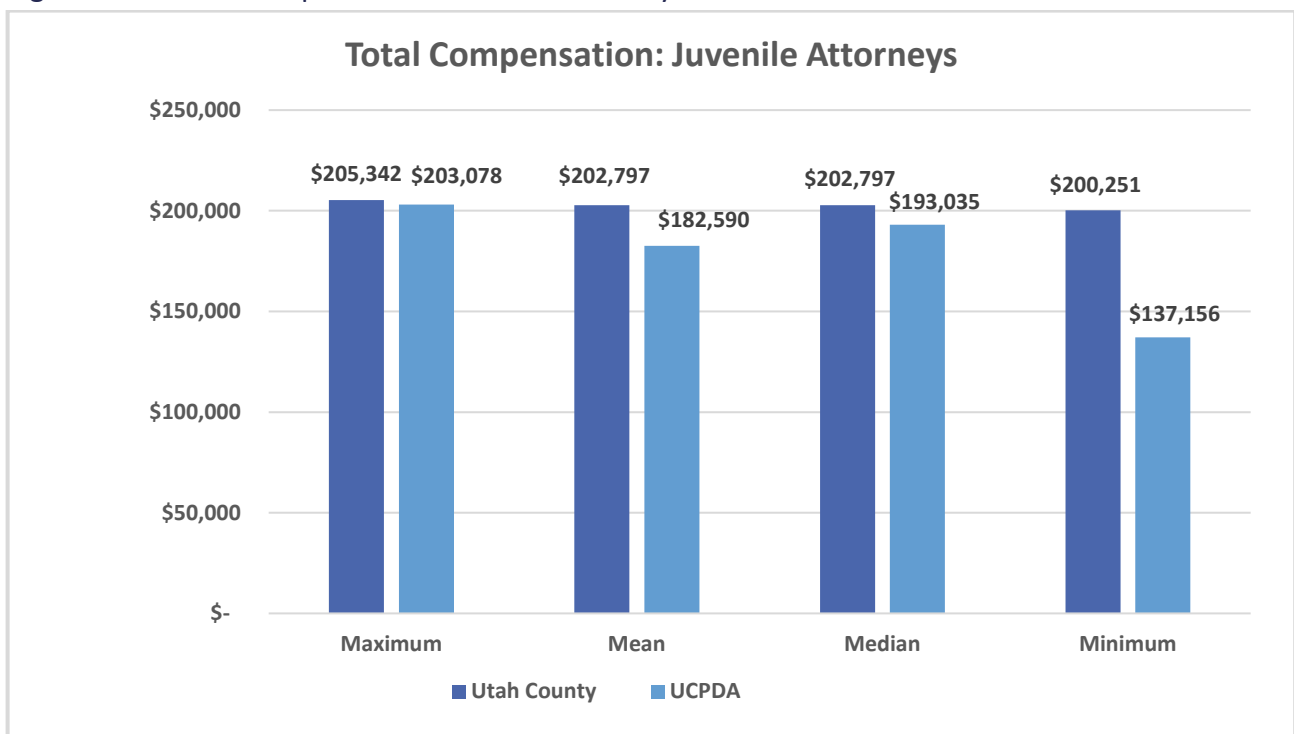
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Total Compensation: Juvenile Attorneys

The following figure illustrates Utah County and UCPDA juvenile attorney maximum, mean, median, and minimum total compensation. As compared to Utah County, UCPDA total compensation values have a:

- 1% lower maximum;
- 10% lower mean;
- 5% lower median; and
- 32% lower minimum.

Figure 1.22: Total Compensation: Juvenile Attorneys



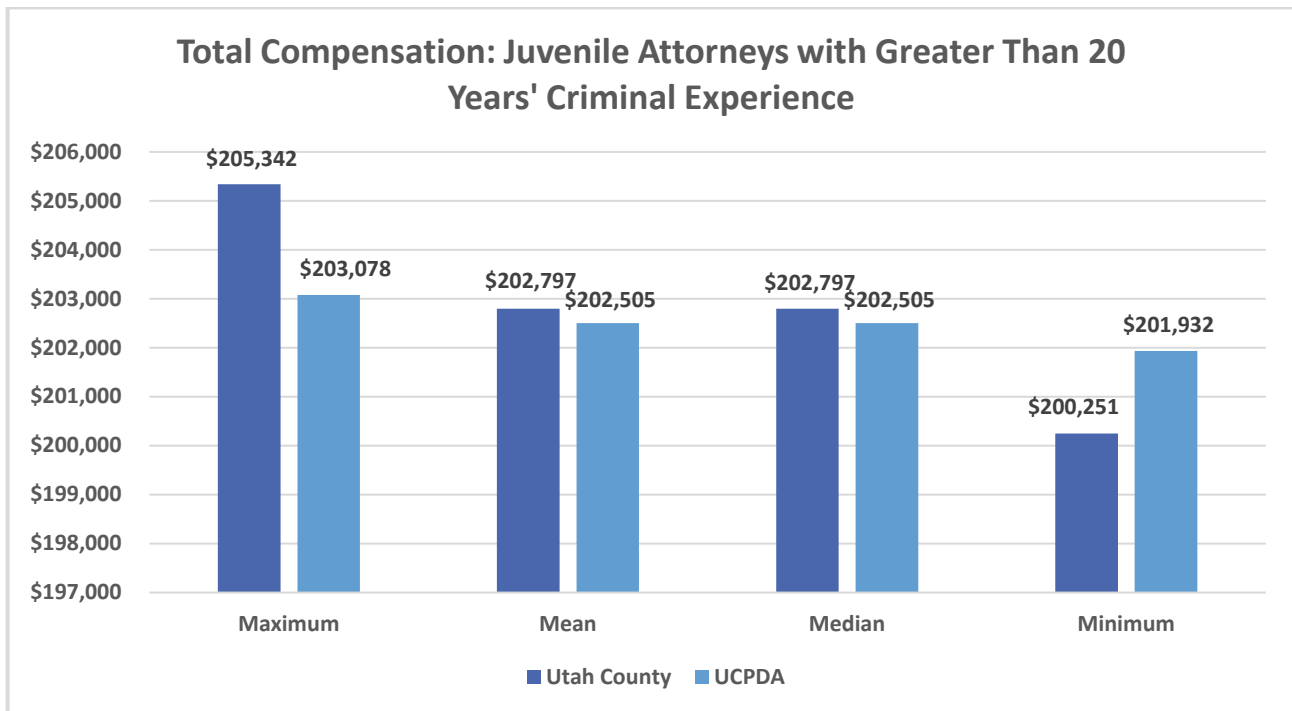
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Total Compensation: Juvenile Attorneys with Greater Than 20 Years' Criminal Experience

The following figure illustrates Utah County and UCPDA juvenile attorney with greater than 20 years' criminal experience maximum, mean, median, and minimum total compensation. Note that Utah County's population of juvenile attorneys had solely greater than 20 years' criminal experience. As compared to Utah County, UCPDA total compensation values have a:

- 1% lower maximum;
- 0.1% lower mean;
- 0.1% lower median; and
- 1% greater minimum.

Figure 1.23: Total Compensation: Juvenile Attorneys with Greater Than 20 Years' Criminal Experience

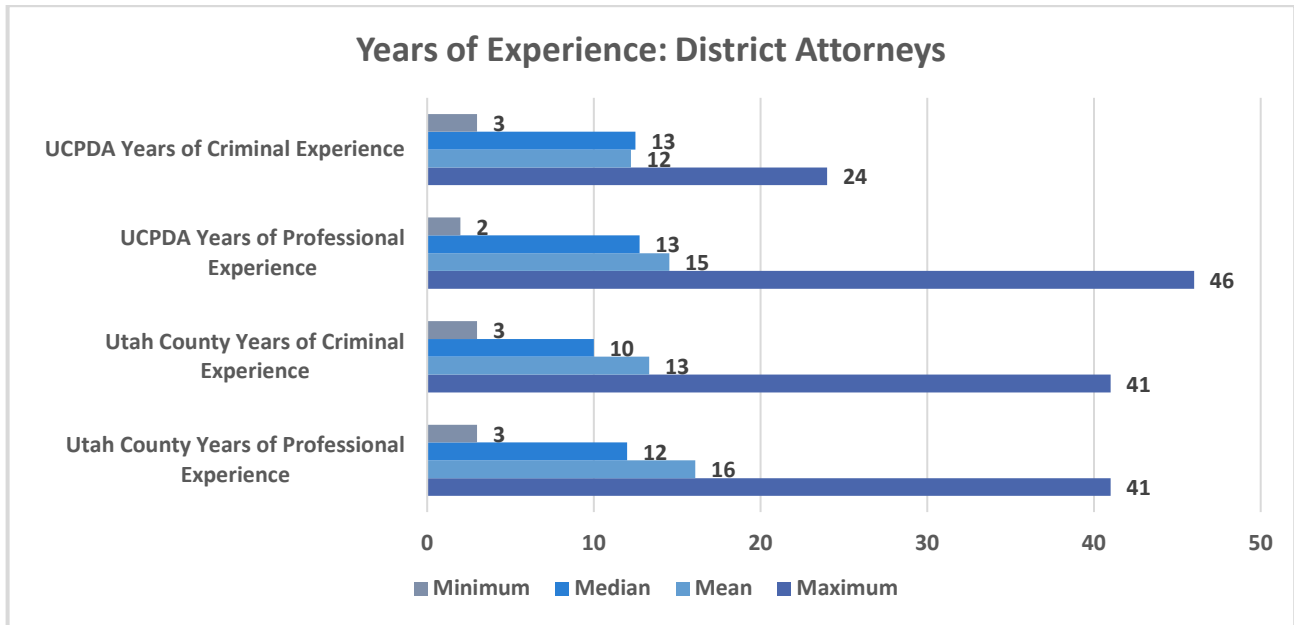


\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Years of Experience: District Attorneys

The following figure illustrates Utah County and UCPDA district attorney maximum, mean, median, and minimum years of experience.

Figure 1.24: Years of Experience: District Attorneys

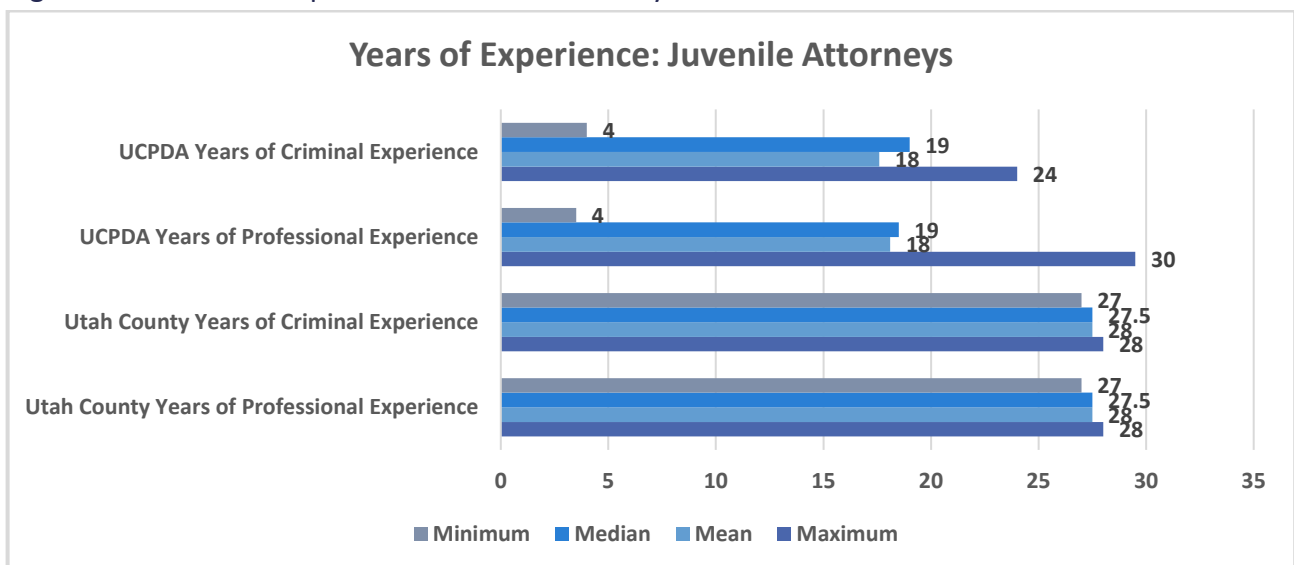


\*Data based on data provided by the Utah County Attorney’s Office Confidential Administrative Associate and the UCPDA Financial Manager.

## Years of Experience: Juvenile Attorneys

The following figure illustrates Utah County and UCPDA juvenile attorney maximum, mean, median, and minimum years of experience.

Figure 1.25: Years of Experience: Juvenile Attorneys



\*Data based on data provided by the Utah County Attorney’s Office Confidential Administrative Associate and the UCPDA Financial Manager.

# ATTORNEY HOURS WORKED AND SELECTED ATTORNEY CASELOAD, HOURS WORKED, AND COMPENSATION

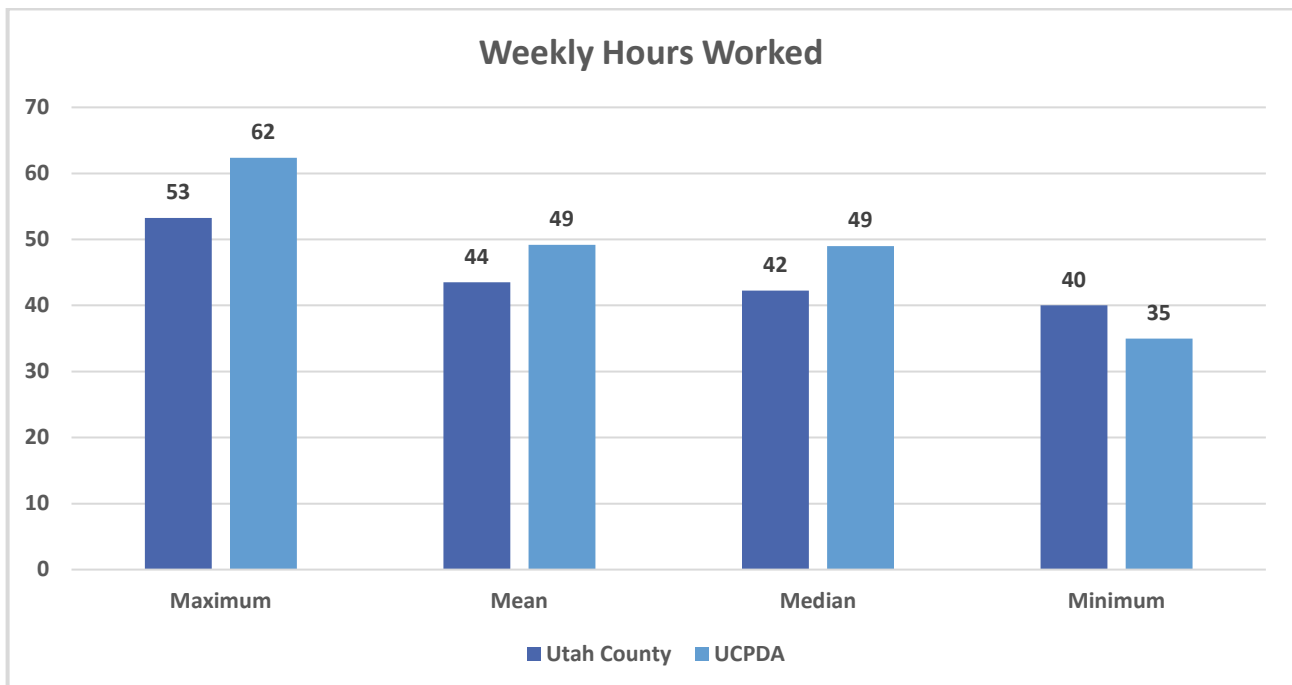
The section includes figures illustrating Utah County and UCPDA attorney hours worked and selected attorney caseload, hours worked, and compensation. Selected attorneys include three Utah County district attorneys, two Utah County juvenile attorneys, three UCPDA district attorneys, and three UCPDA juvenile attorneys. Because one of the three juvenile attorneys in Utah County’s juvenile attorney population was hired in 2023, he was excluded from the sample.

## Weekly Hours Worked

The following figure illustrates Utah County and UCPDA attorney maximum, mean, median, and minimum weekly hours worked. As compared to Utah County, UCPDA weekly hours worked have a:

- 17% greater maximum;
- 13% greater mean;
- 16% greater median; and
- 13% lower minimum.

Figure 2.1: Weekly Hours Worked



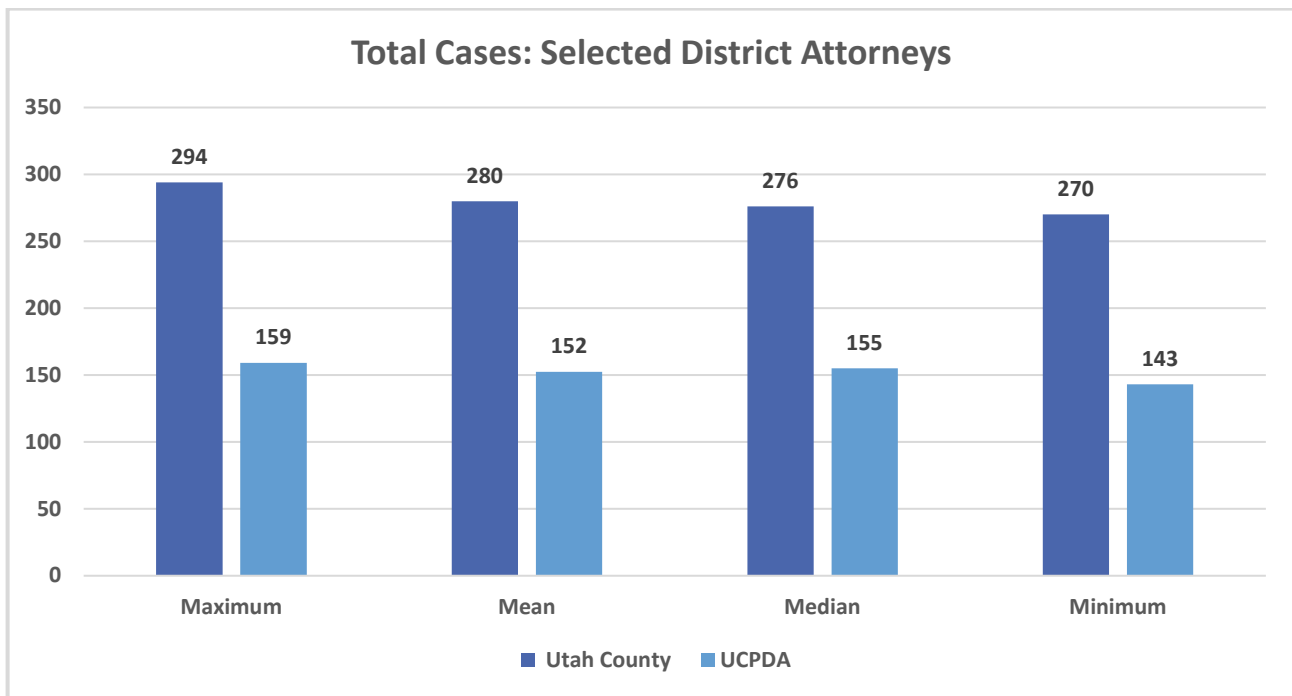
\*Data based on timekeeping data extracted from the Utah County Financial Information System (i.e., “COFIS”) and attorney self-reported survey responses collected and provided by the UCPDA Financial Manager. Note that UCPDA attorneys do not track their time in a time-tracking system. Additionally note that for UCPDA hour ranges provided, the midpoint was calculated.

## Total Cases: Selected District Attorneys

The following figure illustrates Utah County and UCPDA selected district attorney maximum, mean, median, and minimum total cases assigned. As compared to Utah County, UCPDA total cases assigned have a:

- 46% lower maximum;
- 46% lower mean;
- 44% lower median; and
- 47% lower minimum.

Figure 2.2: Total Cases: Selected District Attorneys



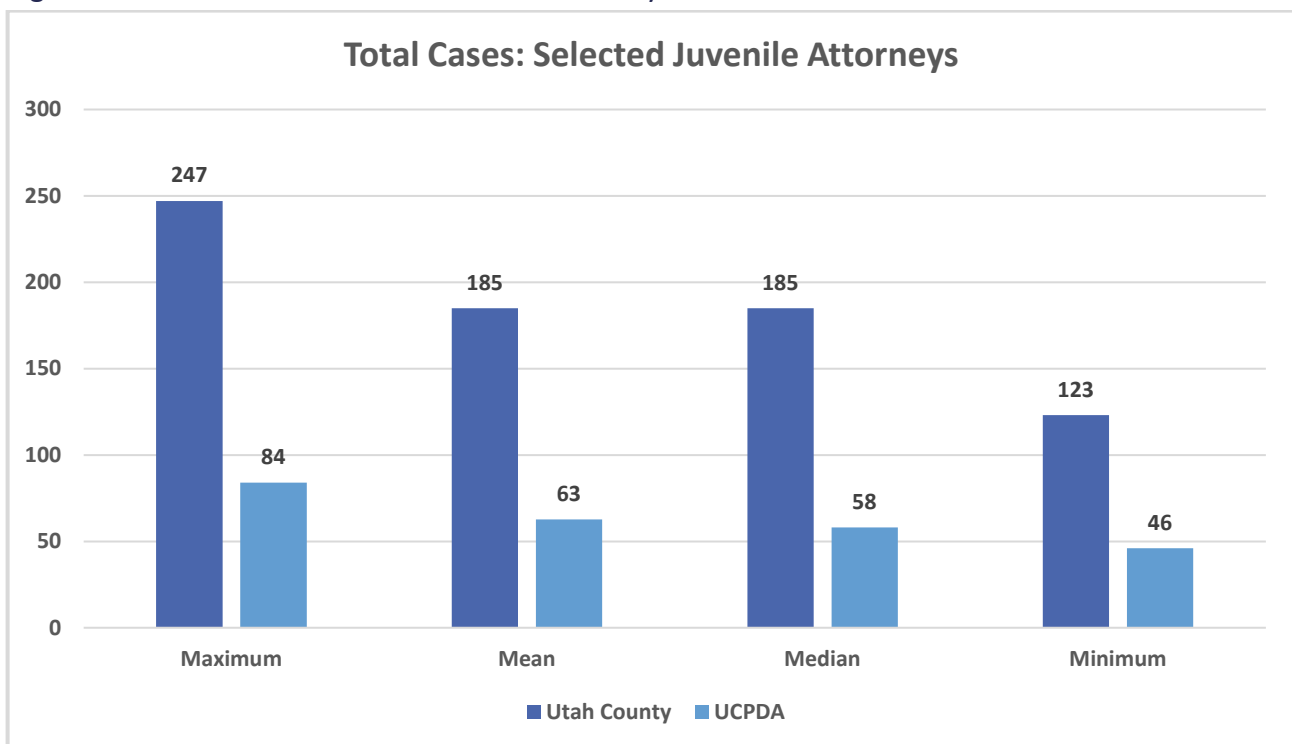
\*Data based on data provided by the Utah County Attorney’s Office Confidential Administrative Associate, Utah County Attorney’s Office attorneys, and the UCPDA Financial Manager.

## Total Cases: Selected Juvenile Attorneys

The following figure illustrates Utah County and UCPDA selected juvenile attorney maximum, mean, median, and minimum total cases assigned. As compared to Utah County, UCPDA total cases assigned have a:

- 66% lower maximum;
- 66% lower mean;
- 69% lower median; and
- 63% lower minimum.

Figure 2.3: Total Cases: Selected Juvenile Attorneys



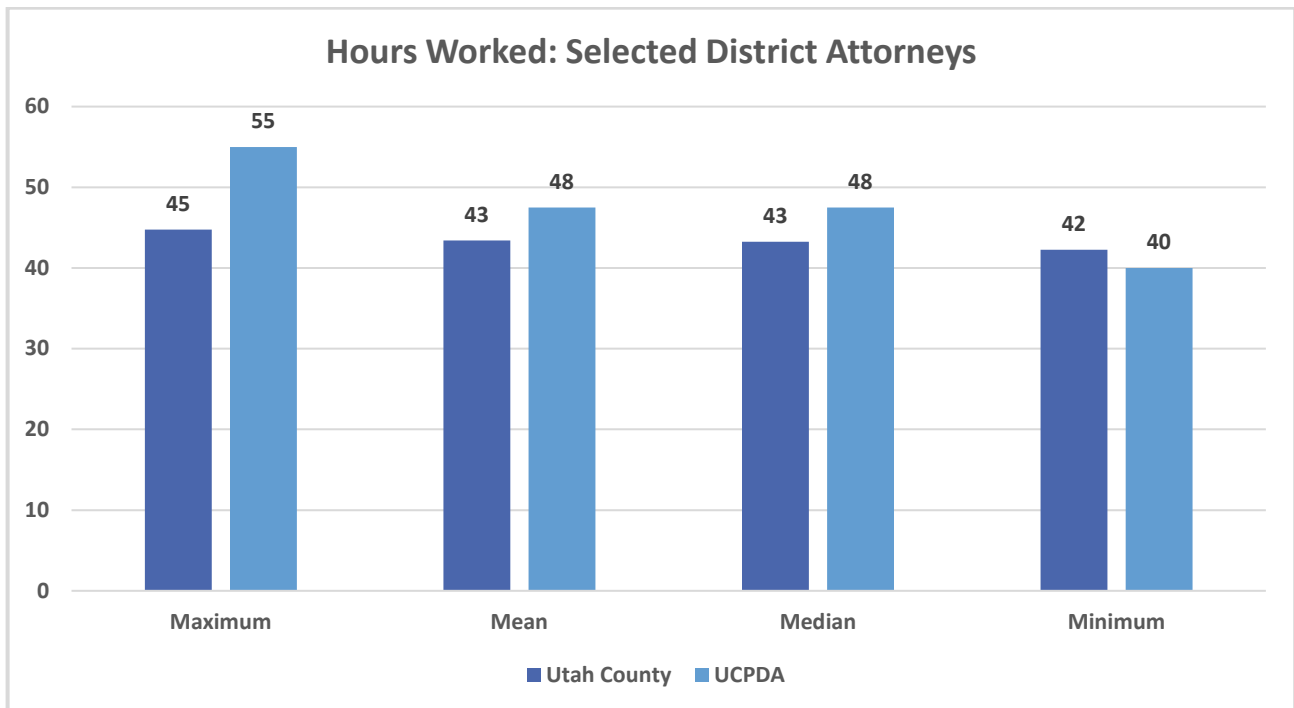
\* Data based on data provided by the Utah County Attorney’s Office Confidential Administrative Associate, Utah County Attorney’s Office attorneys, and the UCPDA Financial Manager.

## Hours Worked: Selected District Attorneys

The following figure illustrates Utah County and UCPDA selected district attorney maximum, mean, median, and minimum hours worked. As compared to Utah County, UCPDA hours worked have a:

- 23% greater maximum;
- 9% greater mean;
- 10% greater median; and
- 5% lower minimum.

Figure 2.4: Hours Worked: Selected District Attorneys



\*Data based on timekeeping data extracted from the Utah County Financial Information System (i.e., “COFIS”) and attorney self-reported survey responses collected and provided by the UCPDA Financial Manager. Note that UCPDA attorneys do not track their time in a time-tracking system. Additionally note that for UCPDA hour ranges provided, the midpoint was calculated.

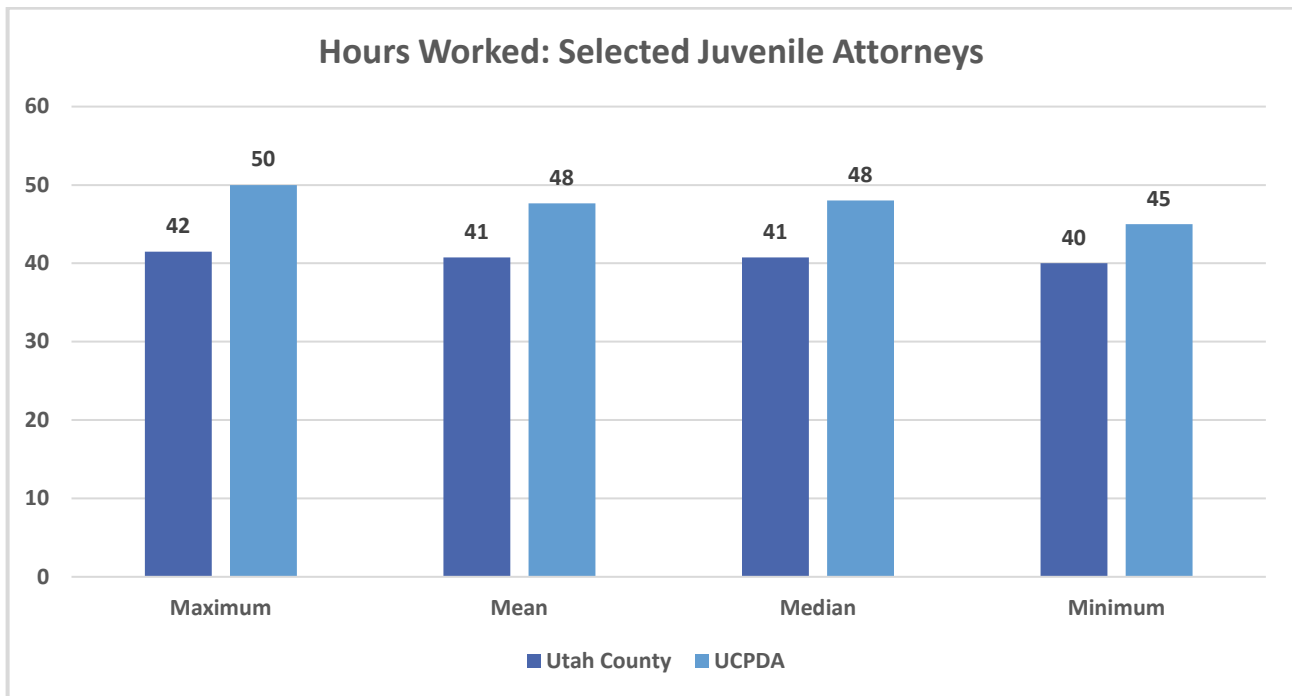


## Hours Worked: Selected Juvenile Attorneys

The following figure illustrates Utah County and UCPDA selected juvenile attorney maximum, mean, median, and minimum hours worked. As compared to Utah County, UCPDA hours worked have a:

- 20% greater maximum;
- 17% greater mean;
- 18% greater median; and
- 13% greater minimum.

Figure 2.5: Hours Worked: Selected Juvenile Attorneys



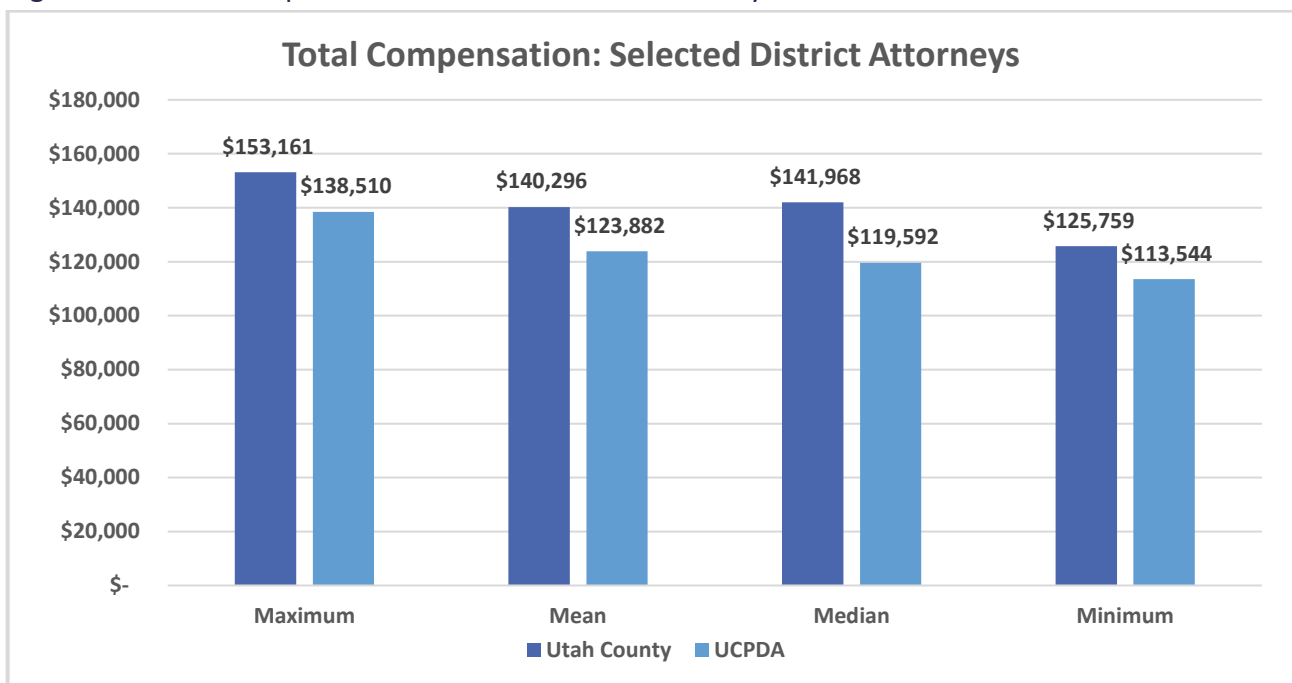
\*Data based on timekeeping data extracted from the Utah County Financial Information System (i.e., “COFIS”) and attorney self-reported survey responses collected and provided by the UCPDA Financial Manager. Note that UCPDA attorneys do not track their time in a time-tracking system. Additionally note that for UCPDA hour ranges provided, the midpoint was calculated.

## Total Compensation: Selected District Attorneys

The following figure illustrates Utah County and UCPDA selected district attorney maximum, mean, median, and minimum total compensation. As compared to Utah County, UCPDA total compensation values have a:

- 10% lower maximum;
- 12% lower mean;
- 16% lower median; and
- 10% lower minimum.

Figure 2.6: Total Compensation: Selected District Attorneys



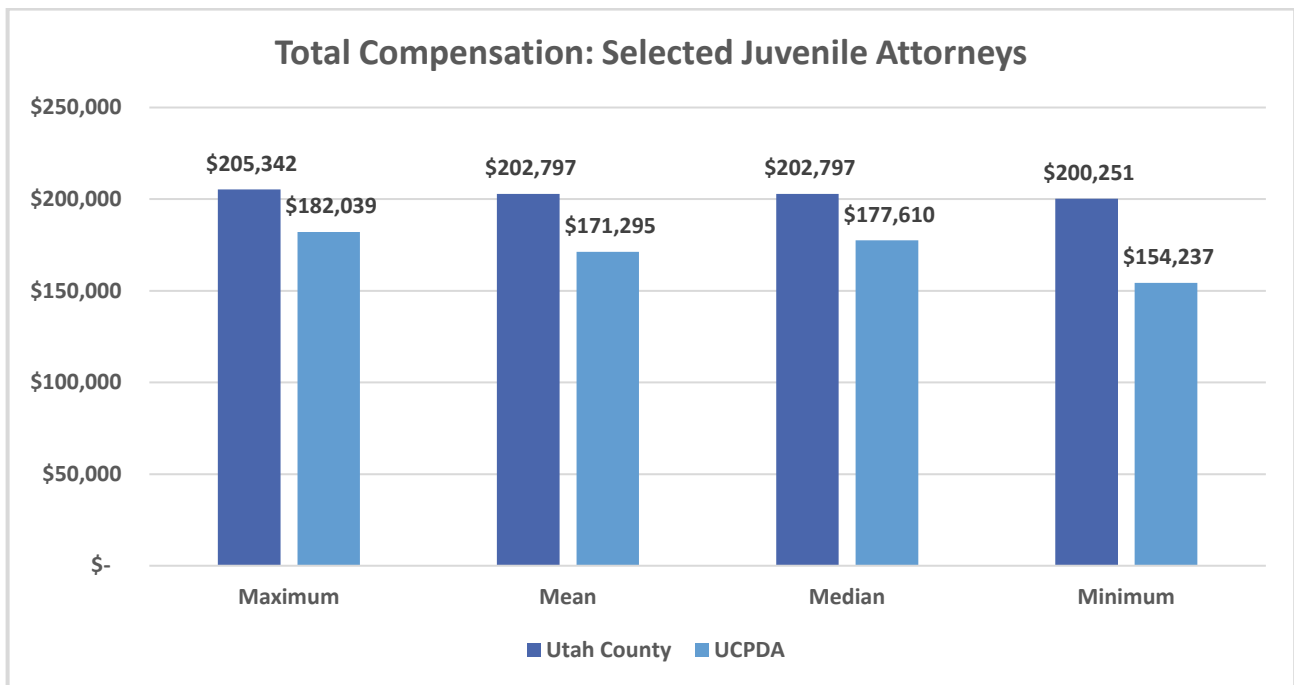
\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

## Total Compensation: Selected Juvenile Attorneys

The following figure illustrates Utah County and UCPDA selected juvenile attorney maximum, mean, median, and minimum total compensation. As compared to Utah County, UCPDA total compensation values have a:

- 11% lower maximum;
- 16% lower mean;
- 12% lower median; and
- 23% lower minimum.

Figure 2.7: Total Compensation: Selected Juvenile Attorneys



\*Data based on payroll data provided by the Utah County Human Resources Compensation Manager and the UCPDA Financial Manager for 26 pay periods. Utah County pay periods comprised 12/24/2022 through 12/22/2023. UCPDA pay periods comprised 12/31/2022 through 12/29/2023.

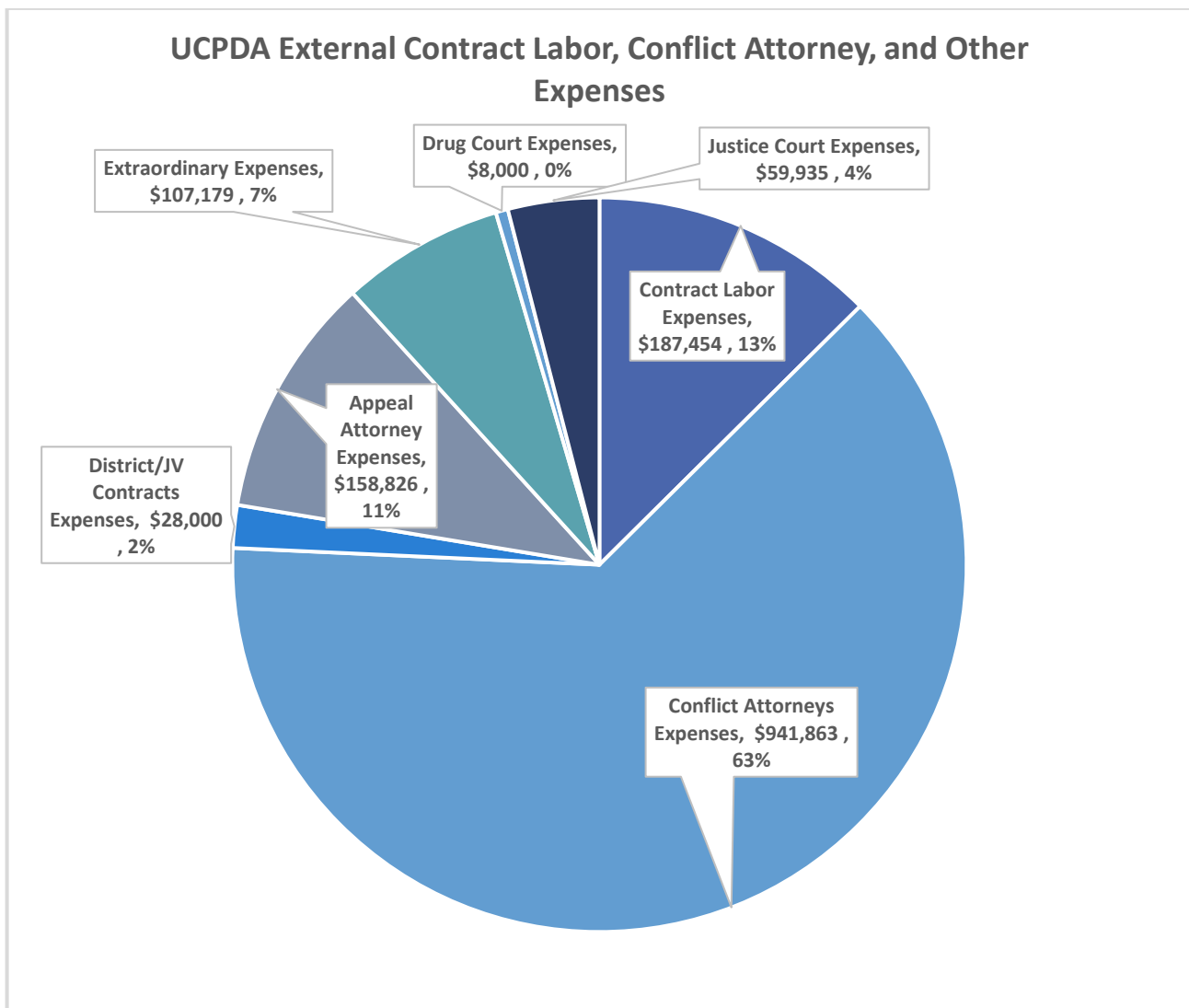
## UCPDA EXTERNAL NONEMPLOYEE EXPENSES

The section includes figures illustrating UCPDA Utah County case nonemployee expenses, including contract labor, conflict attorneys, contracted district/juvenile attorney expenses, appeal attorney expenses, extraordinary expenses, drug court expenses, and justice court expenses. Note that anonymized firm numbers are unique to each figure.

### UCPDA External Contract Labor, Conflict Attorney, and Other Expenses

The following figure illustrates UCPDA contract labor, conflict attorney, and other expenses. Contract labor expenses and conflict attorney expenses comprise 13% (\$187,454) and 63% (\$941,863), respectively, of the total (\$1,491,256).

Figure 3.1: UCPDA External Contract Labor, Conflict Attorney, and Other Expenses

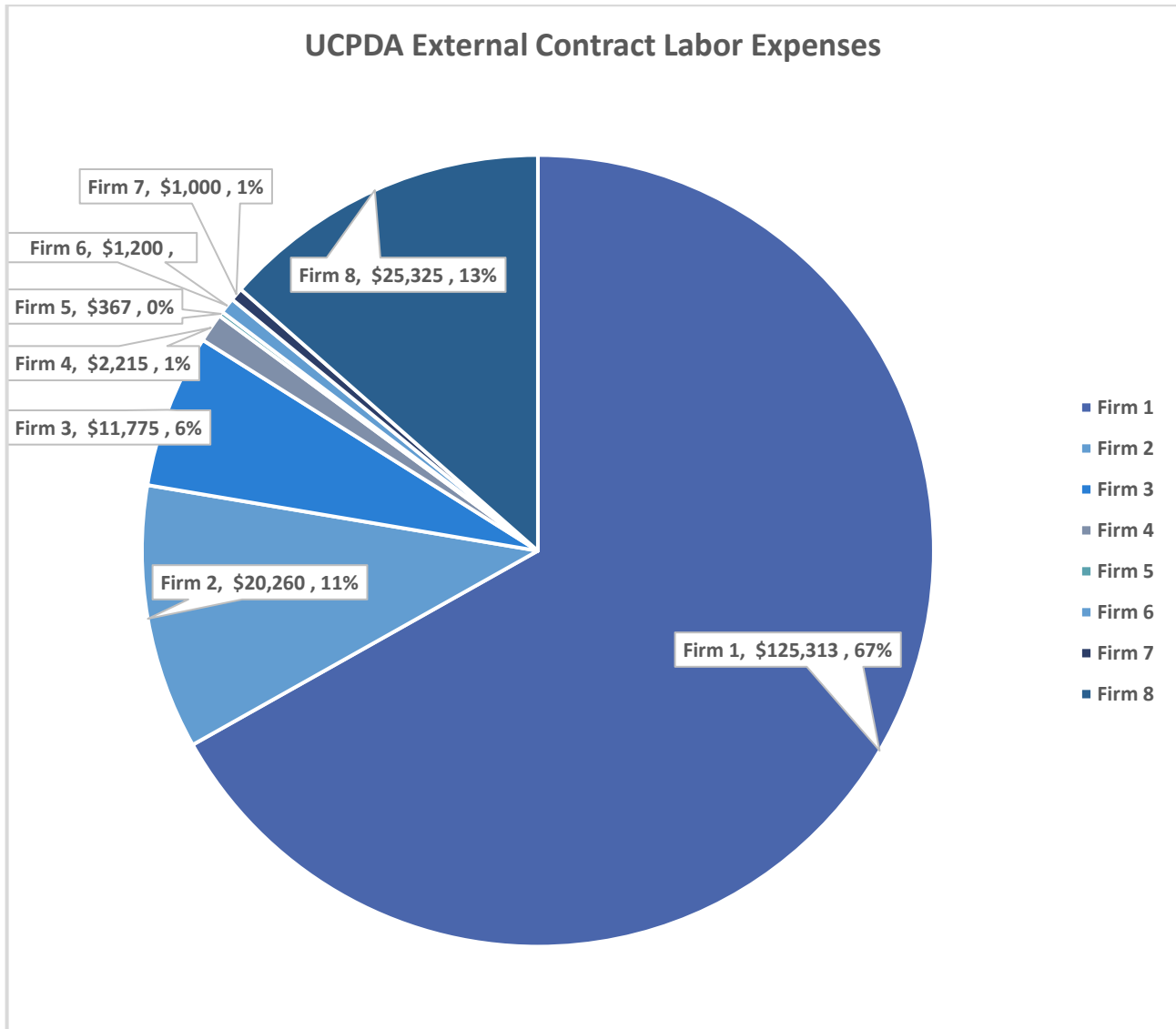


\*Data based on accounting system data provided by the UCPDA Financial Manager.

## UCPDA External Contract Labor Expenses

The following figure illustrates UCPDA external contract labor expenses. Firm 1 comprises 67% (\$125,313) of the total (\$187,454).

Figure 3.2: UCPDA External Contract Labor Expenses

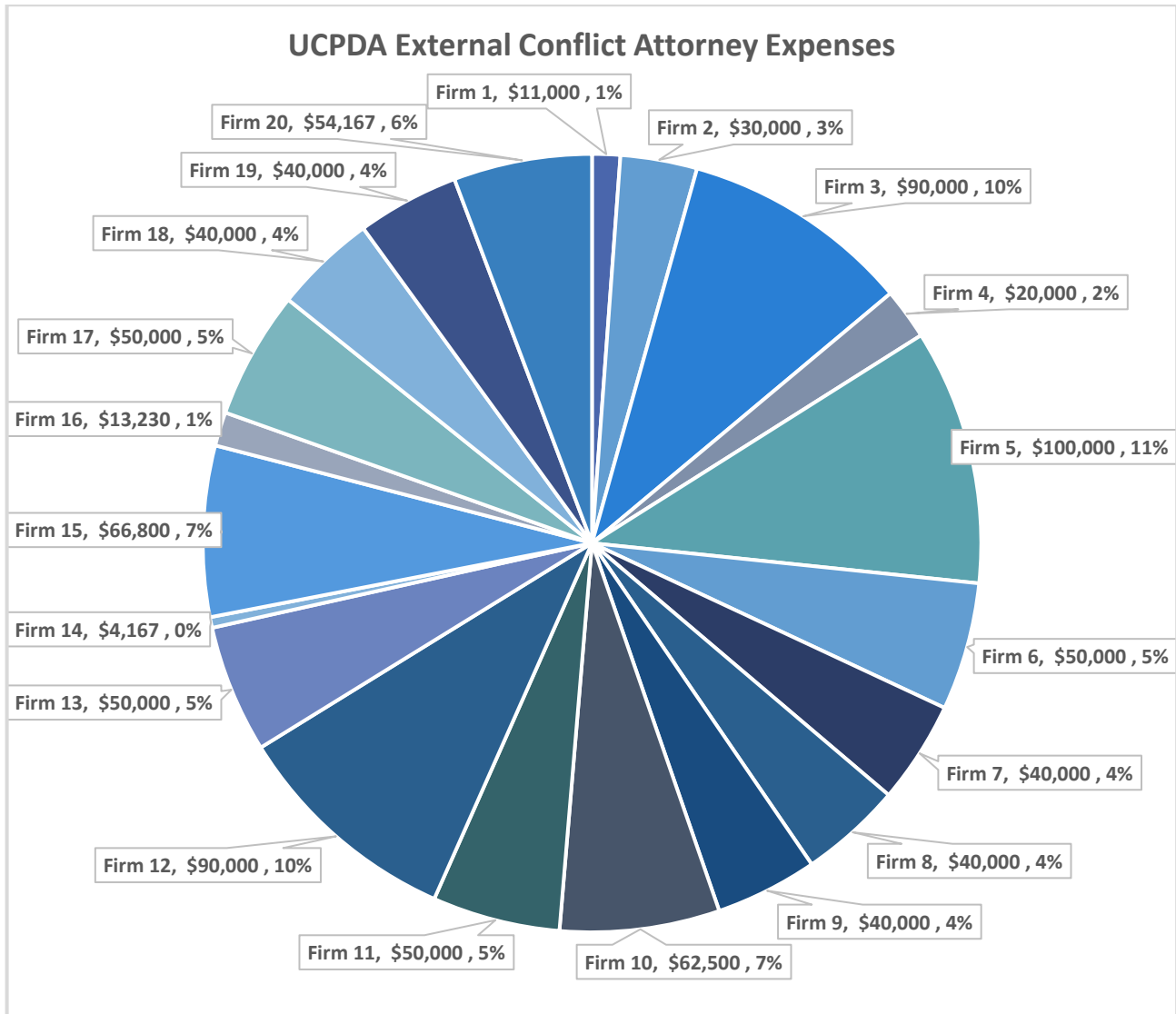


\*Data based on accounting system data provided by the UCPDA Financial Manager.

## UCPDA External Conflict Attorney Expenses

The following figure illustrates UCPDA external conflict attorney expenses. Firm 5, Firm 3, and Firm 12 comprise 11% (\$100,000), 10% (\$90,000), and 10% (\$90,000), respectively, of the total (\$941,863).

Figure 3.3: UCPDA External Conflict Attorney Expenses

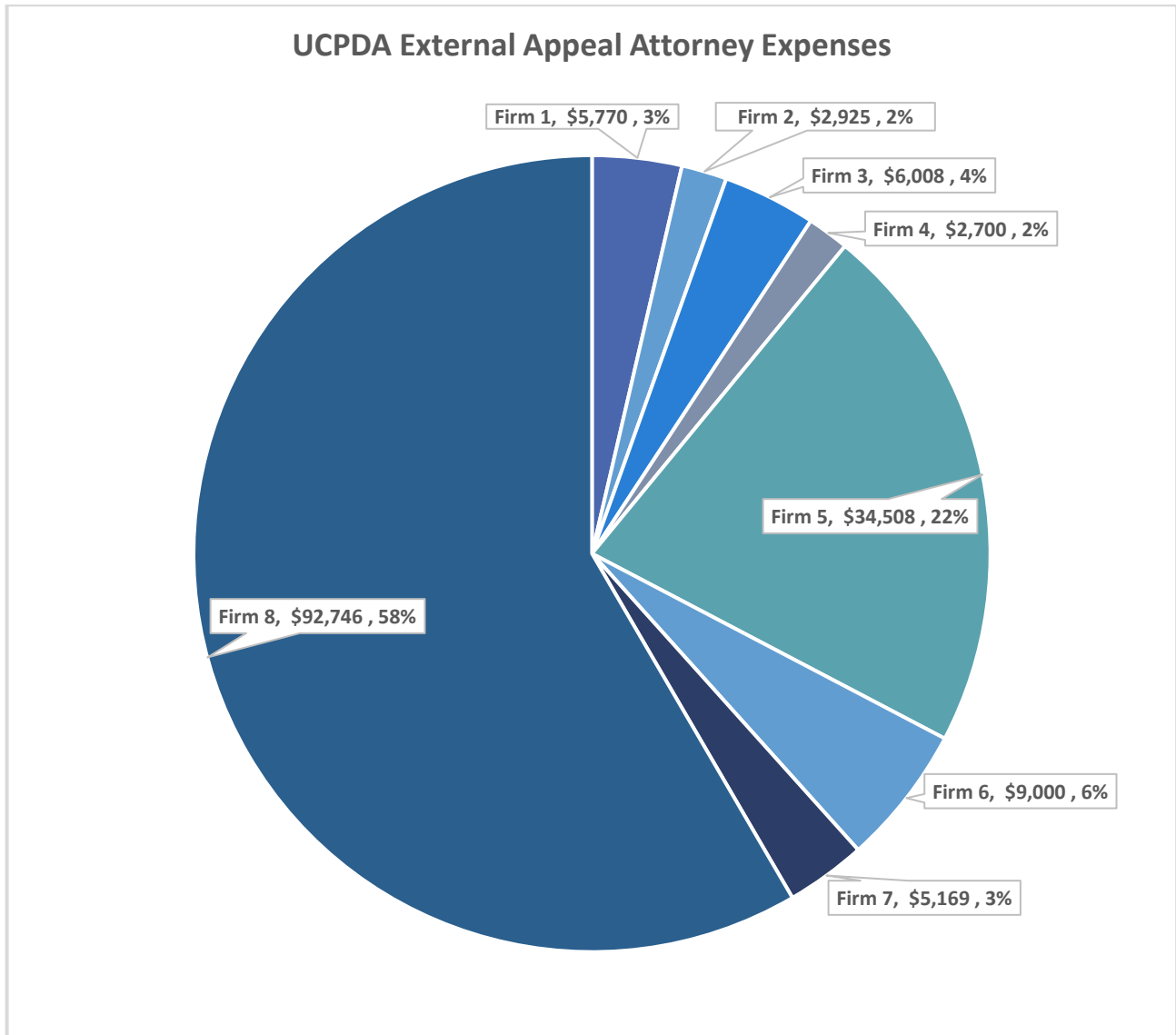


\*Data based on accounting system data provided by the UCPDA Financial Manager.

### UCPDA External Appeal Attorney Expenses

The following figure illustrates UCPDA external appeal attorney expenses. Firm 8 and Firm 5 comprise 58% (\$92,746) and 22% (\$34,508), respectively, of the total (\$158,826).

Figure 3.4: UCPDA External Appeal Attorney Expenses

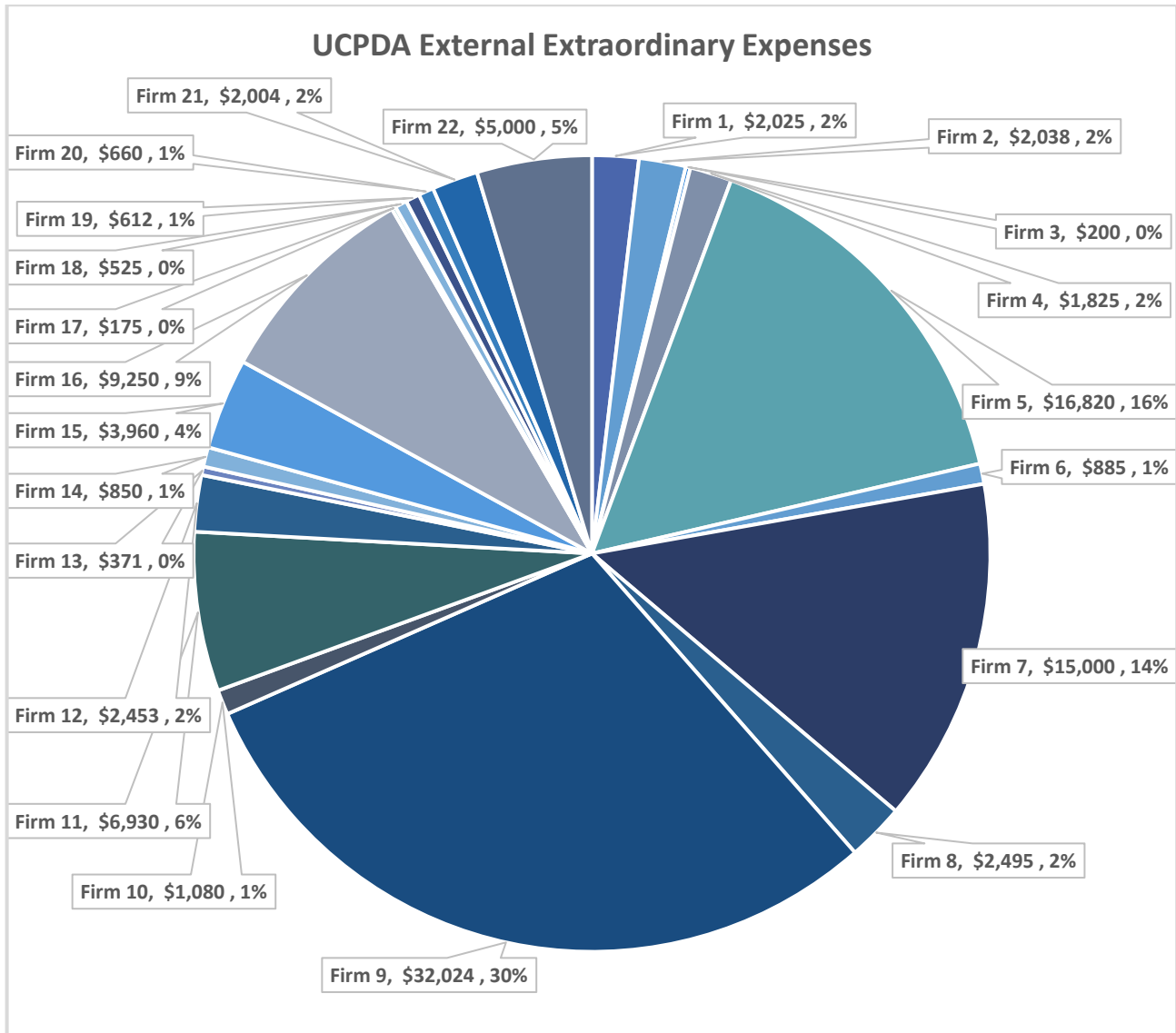


\*Data based on accounting system data provided by the UCPDA Financial Manager.

## UCPDA External Extraordinary Expenses

The following figure illustrates UCPDA external extraordinary expenses. Firm 9, Firm 5 and Firm 7 comprise 30% (\$32,024), 16% (\$16,820), and 14% (\$15,000), respectively, of the total (\$107,179).

Figure 3.5: UCPDA External Extraordinary Expenses



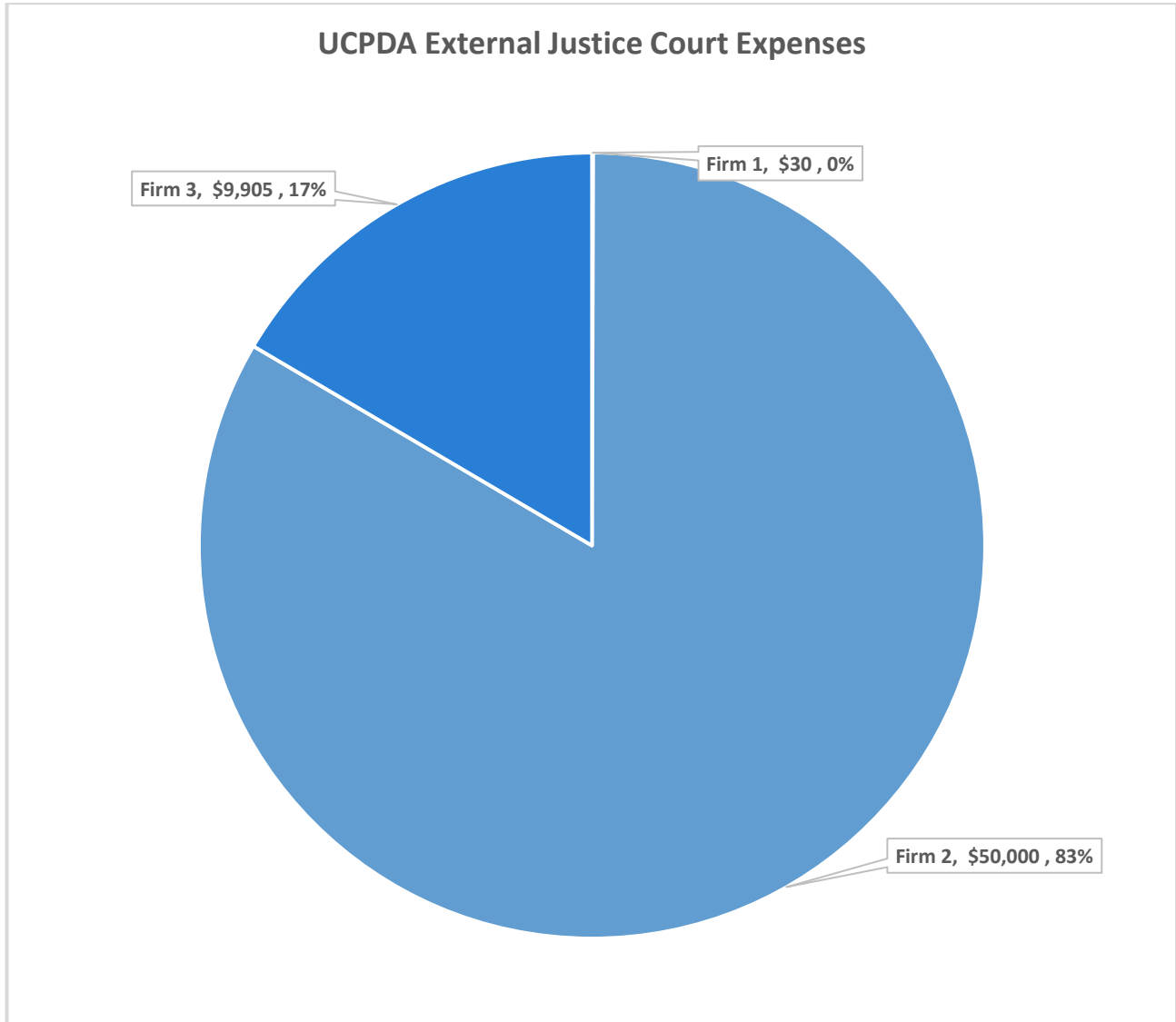
\*Data based on accounting system data provided by the UCPDA Financial Manager.



### UCPDA External Justice Court Expenses

The following figure illustrates UCPDA external justice court expenses. Firm 2 comprises 83% (\$50,000) of the total (\$59,935).

Figure 3.6: UCPDA External Justice Court Expenses

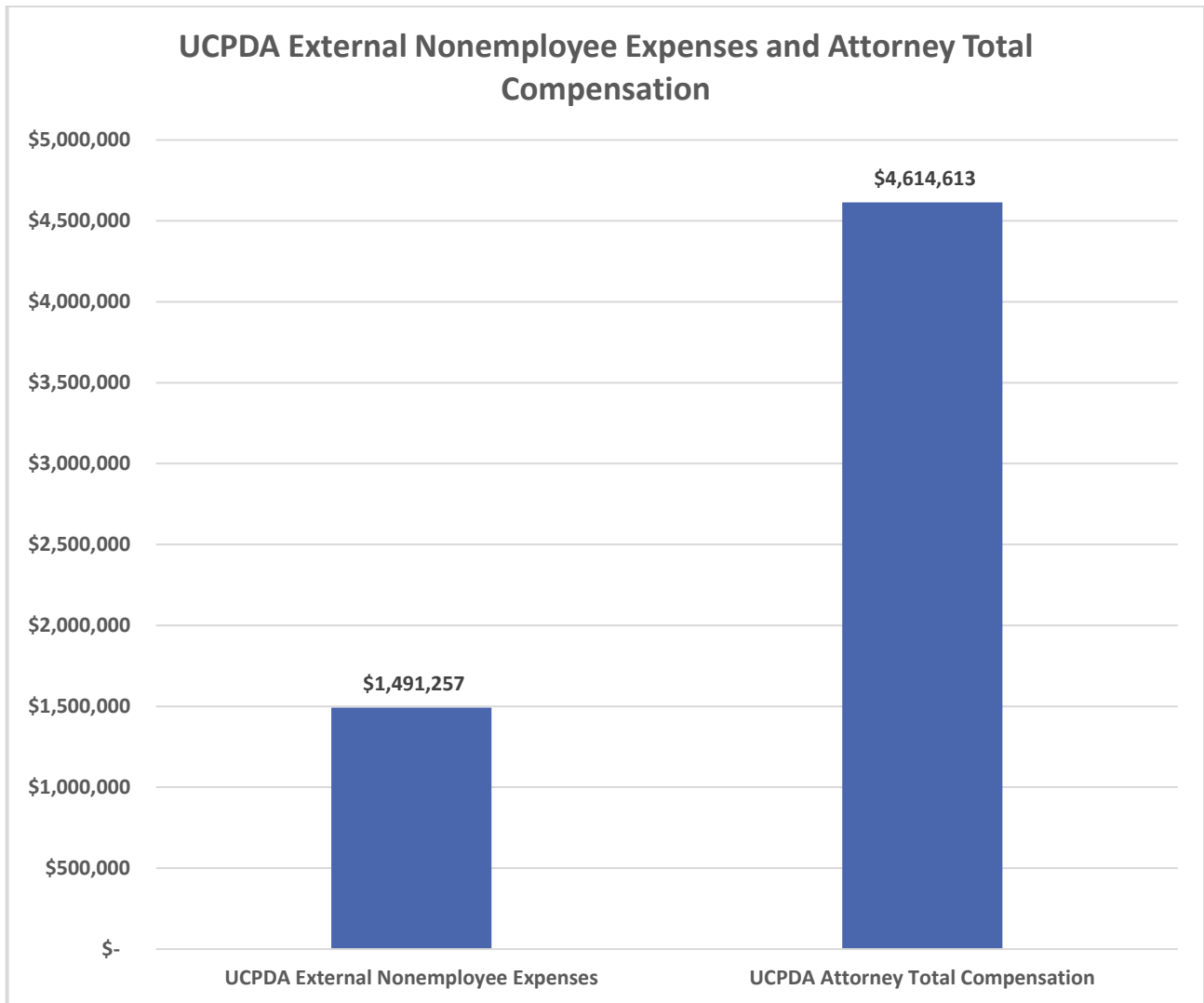


\*Data based on accounting system data provided by the UCPDA Financial Manager.

## UCPDA External Nonemployee Expenses and Attorney Total Compensation

The following figure illustrates UCPDA external nonemployee expenses and attorney total compensation. Note that attorney total compensation is the sum of full-time attorney total compensation values tested for this report; it does not represent the total compensation sum for all UCPDA employees. External nonemployee expenses are 32% of the amount spent on total compensation for the attorneys tested in this report.

Figure 3.7: UCPDA External Nonemployee Expenses and Attorney Total Compensation



\*Data based on accounting system data provided by the UCPDA Financial Manager.

## UCPDA ACCOUNTING SYSTEM STRUCTURE

The Division viewed UCPDA management use its accounting software, QuickBooks Pro, to review general ledger entries and access invoices and expense approvals. UCPDA management provided an in-person review of the accounts used to account for UCPDA funds. UCPDA uses QuickBooks Pro's *class* field function to operate similarly to an entity that uses fund accounting. For example, class fields include: "Utah County District," "Utah County: Appeals," "Utah County Justice," "Utah County: JV," and "Extraordinary Cases." Additionally, UCPDA has physically separate bank accounts for each of its outer entity clients (i.e., Juab County, Millard County, Sanpete County, Wasatch County, and Nephi City), as well as an account for Utah County (i.e., operating account).

All payroll expenses are paid from the operating account. Outer entities, excluding Nephi City, reimburse the operating account for a portion of UCPDA payroll expenses using Indigent Defense Commission (i.e., "IDC") grant funds. A total of four UCPDA positions are funded via IDC grant funds transferred from outer entity accounts to the operating account. These positions monitor outer entity cases that are assigned to contractors, perform juvenile social work services, and perform work on Utah County cases when outer entity casework is completed. Outer entity case contract payments are paid via outer entity physical bank accounts. Utah County case contract payments are paid via the Utah County physical bank account.

We reviewed the 2023 population of to/from operating account transfers and verified regular reimbursements from outer entity accounts to the operating account. All transfers included on a management-provided QuickBooks Pro report reconciled with management-provided bank statements.

In December 2023, transfers from outer county accounts to the operating account were made to ensure UCPDA could make payroll payments while it awaited a Utah County payment. On December 28, 2023, operating account transfers were made back to outer county accounts in identical amounts.

## APPENDIX

This section's tables provide the aggregate data used to present the illustrated comparisons published in this report relating to attorney compensation, experience, and hours worked.

**Table 5.1: Utah County Aggregate Data**

ID	Base Job Title	Gross Pay	ER Paid Benefits and Taxes	Total Compensation	Average Hours Worked Each Week	Years of Professional Experience	Years of Criminal Experience	Hire date
1	Deputy County Attorney V	\$158,288	\$41,963	\$200,251	41.5	29	28	10/30/2000
2	Deputy County Attorney V	\$155,443	\$56,059	\$211,502	43.75	27	27	6/12/2000
3	Deputy County Attorney IV	\$151,311	\$61,984	\$213,295	41.5	14	14	6/28/2010
4	Deputy County Attorney IV	\$146,068	\$61,039	\$207,107	50.5	27	27	11/14/2011
5	Deputy County Attorney IV	\$144,696	\$60,646	\$205,342	40	28	28	3/17/1997
6	Deputy County Attorney IV	\$141,635	\$58,850	\$200,486	40.5	18	18	10/15/2007
7	Deputy County Attorney IV	\$140,881	\$53,771	\$194,652	40.5	34	21	1/7/2008
8	Deputy County Attorney V	\$140,558	\$42,828	\$183,386	44.5	29	29	2/14/2022
9	Deputy County Attorney IV	\$140,441	\$57,328	\$197,769	44	17	17	12/31/2019
10	Deputy County Attorney III	\$137,355	\$50,355	\$187,710	42.25	41	41	10/7/2019
11	Deputy County Attorney III	\$128,933	\$53,531	\$182,464	48	31	3	8/23/2021
12	Deputy County Attorney IV	\$128,818	\$43,125	\$171,943	41.75	17	5	8/29/2022
13	Deputy County Attorney IV	\$125,179	\$53,222	\$178,401	45.75	13	13	8/30/2021
14	Deputy County Attorney III	\$121,211	\$52,362	\$173,573	44.75	9	9	5/21/2016
15	Deputy County Attorney III	\$122,463	\$51,360	\$173,822	45.75	10	10	10/28/2019
16	Deputy County Attorney III	\$114,984	\$50,720	\$165,704	40	11	11	4/30/2018
17	Deputy County Attorney III	\$113,774	\$50,293	\$164,067	42	7	7	2/24/2020
18	Deputy County Attorney III	\$109,928	\$48,448	\$158,376	41.75	10	10	8/23/2021
19	Deputy County Attorney III	\$109,910	\$35,963	\$145,873	53.25	10	4	9/10/2018
20	Deputy County Attorney III	\$108,514	\$49,722	\$158,237	42.25	10	8	10/17/2022
21	Deputy County Attorney III	\$107,486	\$45,676	\$153,161	43.25	7	7	10/19/2020
22	Deputy County Attorney II	\$101,583	\$47,554	\$149,137	40	6	6	10/7/2019
23	Deputy County Attorney I	\$99,663	\$26,096	\$125,759	44.75	3	3	11/29/2021
24	Deputy County Attorney I	\$96,084	\$45,884	\$141,968	42.25	3	3	7/11/2022

\*Utah County data was provided by the following employees: Utah County Human Resources Compensation Manager (i.e., Base Job Title, Gross Pay, ER Paid Benefits and Taxes, Total Compensation, and Hire Date) and Utah County Attorney's Office Confidential Administrative Associate (i.e., Years of Professional Experience and Years of Criminal Experience). Average Hours Worked Each Week data was calculated from data extracted from the Utah County Financial Information System (i.e., "COFIS").

**Table 5.2: UCPDA Aggregate Data**

ID	Primary Job Title	Gross Earnings	Total Employer Contributions	Total Employer Cost	Average Hours Worked Each Week	Years of Professional Experience	Years of Criminal Experience	Hire Date
1	District Attorney, Drug, and Admin	\$182,503	\$45,009	\$227,512	48	25.5	24	3/19/1999
2	District Attorney, Drug, and Admin	\$179,427	\$49,264	\$228,691	62.375	15.5	17	10/27/2008
3	Juvenile Attorney and Admin	\$177,090	\$24,842	\$201,932	40	29.5	24	7/27/2009
4	Veterans Court, Drug Court, and Admin	\$166,148	\$41,646	\$207,794	57.5	46	24	7/6/1999
5	Juvenile Attorney and Supervisor	\$162,352	\$40,726	\$203,078	48	23.5	24	7/27/2009
6	District Attorney and Supervisor	\$158,755	\$51,887	\$210,641	50	14.5	15	9/27/2010
7	District Attorney	\$146,312	\$30,343	\$176,654	40	20	20	8/31/2020
8	Juvenile Attorney	\$145,501	\$47,534	\$193,035	50	18.5	19	4/26/2006
9	District Attorney and Supervisor	\$143,628	\$47,533	\$191,162	45	10.5	11	12/29/2014
10	District Attorney and Supervisor	\$143,626	\$45,511	\$189,137	50	18.5	19	11/7/2007
11	Juvenile Attorney	\$141,411	\$36,339	\$177,750	45	15.5	17	6/7/2021
12	Appeals Attorney	\$138,362	\$37,036	\$175,399	60	15.5	17	10/27/2008
13	District Attorney	\$135,575	\$29,182	\$164,757	55	13	13	4/25/2016
14	Appeals Attorney	\$135,116	\$34,593	\$169,709	40	12.5	13	12/29/2014
15	District Attorney and Supervisor	\$133,474	\$27,975	\$161,449	55	45.75	12	1/1/2019
16	Capital Appeals Attorney	\$127,843	\$51,964	\$179,807	45	15	15	1/7/2019
17	District Attorney	\$125,238	\$49,179	\$174,418	45	14.5	15	6/6/2022
18	District Attorney	\$123,227	\$28,580	\$151,807	40	10	10	12/14/2020
19	District Attorney and Mental Health	\$113,355	\$32,367	\$145,721	55	6.5	7	2/20/2018
20	District Attorney	\$110,765	\$40,353	\$151,118	60	5.5	6	10/3/2018
21	District Attorney	\$110,765	\$22,983	\$133,747		6	6	9/26/2022
22	District Attorney	\$108,651	\$15,181	\$123,832	50	5.5	6	2/1/2021
23	District Attorney	\$107,144	\$45,511	\$152,655	55	11.5	9	2/3/2020
24	Juvenile Attorney	\$102,928	\$34,229	\$137,156	35	3.5	4	8/31/2020
25	District Attorney	\$97,030	\$45,136	\$142,166	55	3.5	4	11/7/2022
26	District Attorney	\$92,230	\$27,617	\$119,847	47.5	2	3	2/7/2022
27	District Attorney and Mental Health	\$85,713	\$37,926	\$123,639	45	2.5	3	2/1/2021

\*UCPDA data was provided by the UCPDA Financial Manager. ID 21 terminated UCPDA employment on 3/12/2024, which resulted in ID 21's average hours worked each week data not being reported. Total employer contributions (as reported in this table) were calculated by summing total employer contributions, Gusto Dental Platinum, Gusto Dental Gold, and Gusto Medical benefits, to align with Utah County ER paid benefits and taxes.

## MANAGEMENT RESPONSE(S)

### Attorney Compensation and Experience

#### Management Response

This portion of the report shows that we are providing parity of compensation. The complication in comparing the Utah County Attorney Staff to the UCPDA staff is that the attorneys have different years of experience, an attorney with the same level of experience is compensated in parity. If you compare the mean total compensation of all attorneys, we are within 3% of the Utah County Attorney compensation. The problem is that Utah County has not yet approved the step increases for 2024 which means that for **2024 UCPDA attorneys are paid one step less than their Utah County equivalent.**

### Attorney Hours Worked and Selected Attorney Caseload, Hours Worked, and Compensation

#### Management Response

This portion of the report shows that the UCPDA is significantly understaffed. The workload required for UCPDA employees is different from the workload required for County Attorneys and is subject to different performance standards. The hours worked per week per attorney clearly demonstrates that the UCPDA requires additional attorneys and support staff to accomplish its mission. **UCPDA has requested an additional 10 attorneys for the district court and 2 attorneys and 2 conflict attorneys for the juvenile court.**

### UCPDA External Nonemployee Expenses

#### Management Response

This section shows that defense resources are being appropriately expensed. These expenses are not sufficient to cover the defense resources required based on the 68% increase in workload therefore **UCPDA has requested additional resources to cover defense resources.**

## UCPDA Accounting System Structure

### Management Response

This section of the report shows that the accounting system and internal controls implemented by UCPDA are appropriate. We are tracking that the Utah County Commission has contracted an outside accounting firm to conduct further testing and we have already met with them to begin that testing. We are taking the significant time required to prepare their request list and supply that to demonstrate that UCPDA has an accounting system and internal controls.