



## SALT LAKE COUNTY AUDITOR'S OFFICE

**JEFF HATCH**  
*AUDITOR*

February 27, 2009

Michele Nekota, Acting Director  
Parks and Recreation Division  
2001 South State Street, Suite S4400  
Salt Lake City, Utah 84190

RE: Wheeler Historic Farm Audit

Dear Michele:

The Audit Division has completed a limited scope audit of Wheeler Historic Farm (Wheeler Farm). The audit's primary focus was the period March 1, 2007 to October 31, 2008. We reviewed only cash receipting and depositing, credit card deposits, and refunds.

The lead auditor was Celestia Cragun with assistance from James Fire, who completed their fieldwork on December 10, 2008. Jim Wightman had administrative oversight of the audit.

For each of the areas reviewed, we addressed the effectiveness of internal controls and the processes employed by Wheeler Farm personnel, to determine compliance with Countywide policies. Our work was designed to provide reasonable, but not absolute, assurance that controls were adequate and appropriate according to prescribed management policies. We have limited our comments to significant findings and recommendations, which are not all-inclusive of the scope of the work performed. Other areas of concern have been discussed with the management at Wheeler Farm. The reader should understand that areas not included in this discussion, were not reviewed for policy compliance.

## **CASH RECEIPTING AND DEPOSITING**

Our audit included examining cash handling procedures to determine whether Countywide Policy #1062, "Management of Public Funds," was applied. We counted all funds on the premises, including cash receipts not yet deposited, the Change Fund, and the Petty Cash Fund. Sales receipts, after counting, were balanced to the Cash Register Till Z-tape Report. Petty Cash balanced to its authorized limit as recorded on the Salt Lake County Petty Cash and Other Imprest Accounts Report. However, the Change Fund was short by more than \$200. We also reviewed a sample of deposits and reconciled these deposits to bank statements on file.

Cash from sales is collected in two places at Wheeler Farm, the front desk at the Activity Barn, and the Store, located behind the farmhouse. The front desk is open six days a week and usually has two or three cashiers during the day. The store is open during the summer and at specific times during the rest of the year. From our inquiries and observations, we determined that the store usually has at least two cashiers during the day.

We reviewed 92 deposits for the audit period that comprised 201 individual, daily cashier tills. Wheeler Farm personnel used the hand-written McBee system to record and track deposits until the use of the Sportsman software started in the fall of 2007. Up to the time of conversion, we found many discrepancies between the individual cashier balance sheets and the transmittal sheets sent to Parks & Recreation accounting personnel. We noticed a marked improvement when Wheeler Farm changed completely to the Sportsman software.

We discovered the following during our examination for which we have made recommendations.

- ***Wheeler Farm's change fund was short \$229.15.***
- ***MPF Form 7, Fund Transfer Ledger, was not used correctly.***
- ***Tills had more than one cashier.***
- ***Cashiers and/or supervisors did not sign daily cash balance sheets.***
- ***Store sales revenue was added to the front desk till rather than a separate till.***
- ***Cash, above the transaction amount for credit card transactions, was returned to customers.***
- ***Credit card authorization numbers were not recorded in Sportsman.***
- ***Petty cash vouchers were not numbered until sent for reimbursement.***

- ***Adequate procedures were not in place to ensure the safeguarding of mailed-in rental payments at Wheeler Farm.***
  - ***Over/shorts were not recorded consistently.***
  - ***Void slips were not completed in accordance with policy.***
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**Wheeler Farm's change fund was short \$229.15.** The Salt Lake County Petty Cash and Other Imprest Accounts Reports indicated Wheeler Farm had a change fund of \$1,200. At the unannounced cash count, we found the authorized change fund was divided into six change bags of \$100 each and a change box of \$600. Our unannounced count disclosed that one of the change bags was \$.95 short and the change box was \$228.20 short. The other five change bags contained \$100 each. Current employees were not aware that the change box had a shortage nor had an explanation for it.

Countywide Policy #1203, "Petty Cash and Other Imprest Funds." Section 3.9, states:

*"Any unaccounted-for funds (shortages) shall be investigated immediately. The custodian, after appropriate investigation, may be required to personally replenish the shortage, depending on the circumstances. If the shortage appears to relate to a theft, it shall be reported in accordance with Countywide Policy #1304 – Discovery and Report of Thefts. Any shortages not resolved immediately shall be explained in a letter to the Mayor. The Auditor will reimburse requests to replenish accounts resulting from shortages if authorized by the Mayor through this procedure."*

The change fund was not counted in its entirety on a regular basis and was not at the level authorized by the Salt Lake County Petty Cash and Other Imprest Accounts at the time of our unannounced cash count. While the individual change bags were counted daily, the change box which should have contained \$600, was rarely counted.

**RECOMMENDATION:**

***The change fund should be reinstated to its authorized amount and the entire change fund should be counted regularly.***

**ACTION TAKEN:**

***Since the \$228.20 shortage was discovered in our audit, management reports that Wheeler Farm has begun counting the entire change fund, including the bags and the box, at least once a month.***

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**MPF Form 7, Fund Transfer Ledger, was not used correctly.** An MPF Form 7 was attached to a clipboard near the safe where the change funds were kept. Cashiers would sign the form when they placed their receipts for the day into the safe. However, it did not appear that cashiers signed the form when they took possession of the change fund at the beginning of their shift. Additionally, only the cashier signed the form, without verification of funds by another employee.

Countywide Policy #1062, "Management of Public Funds.", Section 2.4.3, states:

*"The Agency Cashier and each cashier will verify accountability for their cash advance daily. This will enable the cashiers to quickly detect and identify discrepancies and promotes appropriate attention to control over and accountability for County funds."*

Employees who are allowed to take possession of change funds without signing for them weakens the accountability and documentation necessary to assign responsibility for these funds should they become lost or stolen. Verifying and signing for the change fund is also a preventative measure to reduce opportunities when an individual could embezzle funds. Wheeler Farm employees assumed they were following policy by recording information on the form, but did not understand the purpose behind it. Certain cashiers recorded only the \$100 change fund, while others recorded all revenue received during their shift.

## **RECOMMENDATION**

***Each time a cashier receives or returns the change fund, the fund should be counted to verify the amount, and a MPF Form 7, or similar form, completed to establish accountability for the fund between cashiers. (A copy of the MPF Form 7 is attached as Appendix A)***

## **ACTION TAKEN:**

***A new form has been prepared and is now in use. This form has a place for each cashier to record the change fund as it is received, along with a verification signature, and again at the end of the shift, the change fund is counted and verified. This provides accountability and verification that funds are protected.***

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**Tills had more than one cashier.** Of the 201 tills we reviewed, two or more cashiers used 73, or 36%, during one shift. Table 1, on page 5, illustrates the number of cashiers per the tills reviewed.

<b>NUMBER OF CASHIERS TO A TILL</b>		
<b>Description</b>	<b>Number</b>	<b>Percent Of Total</b>
Tills reviewed	201	100%
One cashier	128	64%
Two Cashiers	57	28%
Three Cashiers	16	8%

**Table 1.** Seventy-three of the tills (36 %) were accessed by more than one cashier.

Parks & Recreation, "Policies & Procedure for Cash Handling," Section 3.1.5, states:

"Cashier shall use only the cash drawer assigned to them during their shift. At no time will cashier allow another cashier access to their cash drawer for any reason."

Allowing more than one cashier access to a till during a shift, without proper change-of-shift, balancing-out procedures, provides the opportunity for one cashier to take money from the till, and deny accountability when the second cashier closes the till.

Counting all funds before the change of a shift, including both that day's revenue and the change fund balance, then again at the end of the shift, verifies that all change and revenue funds were reconciled and accounted for.

**RECOMMENDATION:**

***The beginning balances of each till or cash drawer should be signed out to, accessed by, and signed back in by one cashier, only after performing proper balancing procedures.***

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**Cashiers and/or supervisors did not sign daily cash balance sheets.** Of the 201 balance sheets, MPF Form 3A, reviewed, 75 (37%) had no signature at all, 113 (56%) had only the cashier signature, 12 (6%) had a cashier signature plus another signature, and none of the 201 balance sheets had all three required signatures. Table 2, on page 6, shows the breakdown of balance sheets signed according to policy.

<b>DAILY BALANCE SHEETS SIGNED</b>		
<b>Description</b>	<b>Number</b>	<b>Percent Of Total</b>
Balance sheets reviewed	201	100%
Balance sheets without any signatures	75	37%
Balance sheets signed by cashier only	113	56%
Balance sheets verified	12	6%
Balance sheets signed by depositor	1	.05%

**Table 2.** More than half of the daily balance sheets reviewed had only the cashier signature.

The Parks and Recreation Division "Policy and Procedures for Cash Handling," Section 4.3, states:

*"[Agent Cashier or Designee should] Verify the accuracy and sign the MPF Form 3A [daily cash balance form]."*

The supervisor's signature on the daily cash balance form indicates that voids, over/short amounts, no-sale activity, and other transaction detail have been reviewed for appropriateness and that proper documentation is on file. If this review does not occur, or a signature does not indicate the review, the risk of funds being mishandled increases.

**RECOMMENDATION:**

***The director or his designee should verify the accuracy of each till and sign the MPF Form 3A, Daily Cash Balance Sheet. (A copy of the MPF Form 3A is attached as Appendix B)***

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**Store sales revenue was added to the front desk till rather than a separate till.** Store cashiers who were separate from the Activity Barn cashiers, would add their sales revenues to the Activity Barn cashier's tills. The store sales were recorded as CANDY/STORE and wagon rides.

Parks & Recreation, "Policies & Procedure for Cash Handling," Section 3.1.5, states:

*"Cashier shall use only the cash drawer assigned to them during their shift. At no time will cashier allow another cashier access to their cash drawer for any reason."*

This is the essentially the same as allowing more than one cashier use of a till. Accountability is difficult to determine when funds are co-mingled among cashiers during their shifts. Store cashiers were not trained to enter their receipts into Sportsman and were instructed to give the money to the activity barn cashier for input into Sportsman.

The store sales were recorded in Sportsman the day after the deposit. This would further complicate balancing sales to deposits.

**RECOMMENDATION:**

***Cashiers working in the store should be trained to input their sales into an individual Sportsman till, or in the alternative, the person who prepares the deposit, not the activity barn cashier, should enter the store revenue on a separate till.***

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***Cash, above the transaction amount for credit card transactions, was returned to customers.*** In at least two instances, a cash refund was returned to customers after a credit card charge was made. Parks & Recreation "Policies & Procedure for Cash Handling," Section 2.3.1, states:

*"Absolutely no cash refunds will be given from the cash register or cash drawer."*

Change for the amount charged over the amount purchased was given to one customer who charged their rental fee, and in another situation, change was given to a customer who paid for wagon rides with a credit card. Cashiers were either unaware of or simply did not follow the no refund policy for credit card transactions.

**RECOMMENDATION:**

***Cashiers should accept credit cards for the amount of the purchase only, and not give cash back for credit charges over the amount of the purchase.***

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**Credit card authorization numbers were not recorded in Sportsman.** When credit cards are approved for payment, an authorization code appears on the receipt. This code should have been entered into Sportsman to verify that the credit charge was approved.

Best practices suggests that the authorization code be input into Sportsman to verify that the charge was approved and to facilitate searching for a particular charge should a refund or verification be needed.

Inputting the cashier's name or leaving the authorization code blank, does not verify the charge. Without the proper authorization code recorded in Sportsman, validating any particular charge was difficult. Cashiers had not been trained in recording the authorization code and, therefore, did not follow the procedure. Another contributing factor is that Sportsman software allows credit transactions to be completed without entering an authorization code.

**RECOMMENDATION:**

***Cashiers should enter a correct numerical authorization code into Sportsman for every credit charge to create an audit trail for transactions.***

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**Petty cash vouchers were not numbered until sent for reimbursement.** In reviewing petty cash receipts, we found a number of purchase receipts which, when totaled and added to the funds in the petty cash box, brought the balance to \$1,200 as recorded on the Salt Lake County [Auditor's] Petty Cash and Other Imprest Accounts report. The receipts were attached to a voucher as required by County policy. The custodian and the person receiving the petty cash signed the voucher; however, the vouchers were not numbered as required by Countywide policy.

This discovery led us to review previously submitted petty cash reimbursement requests. We found vouchers fully completed, including the voucher number, and signed by the custodian and recipient. The petty cash custodian informed us that his practice was to record the voucher number at the time of reimbursement request. Countywide Policy #1203, "Petty Cash and Other Imprest Funds," Section 3.11.1 through 3.12, states:

*"Vouchers are to be filled in completely, prior to releasing any cash."  
(Emphasis added.)*

Petty cash funds released without vouchers properly completed, including recording a sequential number, creates confusion in tracking and reconciling, as well as an opportunity for theft or misuse of funds.

**RECOMMENDATION:**

***Petty Cash vouchers should be fully completed, including the voucher number, prior to cash being released***

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**Adequate procedures were not in place to ensure the safeguarding of mailed-in rental payments at Wheeler Farm.** When the mail is opened, we found that no log was prepared detailing the payments by check received for that day. One individual opened the mail, most of the time. Customer payments received for the day were given to the cashiers to include in the deposit.

The introduction to Policy #1062 states:

*"Internal control is a system designed to prevent a single employee from exclusively controlling a monetary transaction...The duties of individuals should*

*be so divided as to maximize employee protection and minimize the potential for collusion, perpetration of inequities and falsification of accounts. The objective is to provide the maximum safeguards practicable...”*

Internal control best practices suggest that two persons be present when mail is opened, that a log of payments received be prepared, that checks be restrictively endorsed, and that receipts be prepared. The log should be reviewed by a manager, reconciled to the daily deposit, and made a permanent part of the daily deposit records. This is a protection for the employee and provides an audit trail for identifying the persons involved at each step of cash handling.

**RECOMMENDATIONS:**

- 1. *Two individuals should jointly open the mail.***
- 2. *A log of mail-in payments should be prepared, and a copy of the log should accompany the day’s receipts for management review, be reconciled to the daily deposit, and be maintained on file as a permanent part of the daily deposit record.***

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**Over/shorts were not recorded consistently.** A monthly Cash Over/Short Log, MPF Form 11, (over/short log) was on file with several entries recorded. However, of the 69 instances of over/shorts we found in our review, only three were documented on the log. Wheeler Farm maintained only one monthly over/short log on which cashiers sporadically recorded their outages. We found no over/short logs completed by individual cashiers each month. Cashiers were aware that individual over/short logs should be maintained, but did not understand fully how to complete them.

Parks and Recreation Cash Handling Policies and Procedures Section 3.3, states:

*“A daily overage and shortage log will be kept for every cashier and reviewed monthly by the agent cashier with the employee. The cashier and the employee shall sign the monthly log at the end of the month verifying the review.”*

Monthly Cash Over/Short Logs, prepared accurately, and completed by each cashier daily, provides a good management oversight tool and immediate feedback and accountability to cashiers. Training in this procedure is available through the County Treasurer’s office and the County University. A copy of a monthly Cash Over/Short Log, MPF form 11, is attached as Appendix C.

**RECOMMENDATIONS:**

1. ***A monthly Cash Over/Short Log should be maintained for each cashier, noting each time the cashier has an over or short. The individual cashier's monthly sheets should be transferred to a monthly Cash Over/Short Log for Wheeler Farm and be signed by cashiers and supervisors.***
  
2. ***Cashiers should be trained in the preparation and maintenance of Cash Over/Short Logs, and the purpose they serve in protecting the employee/cashier.***

**Void slips were not completed in accordance with policy.** In our examination of 130 Sportsman tills, we found 41 voided receipts. None of the voided receipts had a void slip attached. Only 10 of these voided receipts had explanations, 16 had only a cashier's signature, while 24 had both supervisor and cashier signatures. Table 3, below, outlines how voids were completed.

<b>WHEELER FARM VOIDS</b>		
<b>Description</b>	<b>Number</b>	<b>Percent Of Total</b>
Voided receipts	41	100%
Missing explanation on voided receipts	31	76%
Missing cashier signature on voided receipts	25	61%
Missing supervisor signature on voided receipts	33	80%
Missing attached void slips	41	100%

**Table 3.** *Voids were not completed according to policy.*

Countywide Policy #1062, Management of Public Funds, Section 3.5.2.2, states:

*“When it is necessary to void a receipt, all copies will be marked ‘Void,’... The cashier who initiated the void will document on the front of the voided receipt the cause of the voided transaction and its resolution. A supervisor not involved with the transaction will review and sign the voided receipt along with the cashier who initiated the void. The voided receipts will be filed in the proper numerical sequence and kept for audit purposes.”*

Parks and Recreation Cash Handling Policies and Procedures further states in Section 2.4.2:

*“When a point of sale transaction error has occurred, a void slip must be completed including the reason for the void and the cashier's signature. The shift supervisor will sign off on the void slip, where feasible.”*

Failure to document the reason for the void and failure to have the form reviewed and signed by a supervisor provides opportunity for an employee-generated void to cover up theft of funds. Therefore, an explanation should be written on the void slip, signed by the initiating cashier, and witnessed by a supervisor signature, as evidence of review and approval.

Similar findings regarding voids were noted in the 1999, 2000, and 2005 audits. In each audit, we recommended that the void slip be used according to policy and that proper signatures be placed on each void slip. Response to the questionnaire sent to Wheeler Farm after each audit and compiled into the Annual Report stated that Wheeler Farm implemented the recommendation and was following policy. In the current audit, we found that cashiers were not following policy regarding voids.

#### **RECOMMENDATIONS:**

- 1. A void slip should be prepared and attached to each voided receipt.**
- 2. Reasons for voided transactions should be written on the void slips.**
- 3. The cashier should sign the void slip to establish accountability, along with a supervisor as evidence of review and approval.**

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#### **RENTAL DEPOSITS AND REFUNDS**

Various facilities at Wheeler Farm are rented for events, both public and private. These include the activity barn, birthday house, ice house, camping areas, pavilions, lawn areas, and a site for 5K running/walking fundraising and competitions. A cleaning deposit from \$100 to \$300 is charged before the event. After the event, the cleaning deposit is refunded if the facilities are left in their original state.

An examination of refunded deposits made by both checks and credit cards was conducted to determine if adequate safeguards were followed. Refund requests for deposits by check are processed through Parks and Recreation's Fiscal Division. A refund request form is submitted with supporting documentation and authorized signatures. Our review determined that adequate controls are in place for the refunds related to deposits by check.

Refunds related to deposits made by credit cards are processed at Wheeler Farm's administrative office. Detailed data from the credit card processor listed 166 refunds for the period reviewed, representing \$21,132.50 or roughly 14% of total credit card sales. This examination resulted in the following finding:

**Credit card-related refunds were not recorded on the refund log.** A monthly refund log is maintained to record the name, refund type, date, amount refunded, activity

code, and reason for refund. In our examination of the 2008 rental contracts, we found 16 credit card refunds for \$3,598.45 not recorded on the refund logs.

Best practices for credit card related refunds recommend that an accurate log of refund transactions, including the name of the person who processed the refund, be maintained. The log provides a clear audit trail and an efficient method for management review. Unrecorded refunds could indicate erroneous or fraudulent transactions.

Wheeler Farm's credit card processing machines are directly linked to the agency's depository account. Credit card charges and refunds are added or deducted, respectively, as they occur. The credit card machines do not have controls to verify the existence of prior transactions for specific credit card numbers. Thus, any debit or credit card could be processed through a machine and create a refund that does not match a prior charge or even the original debit or credit card; and cashiers can enter these transactions without prior authorization. These practices clearly violate Countywide Policy #1210, Section 1.1, which states:

*"The refund of debit and credit card payments shall be accomplished by reversing charges on the same card on which the payment was originally incurred."*

If an unauthorized refund occurs, Parks and Recreation's Fiscal Division would identify it as a deposit error when the depository account is reconciled at month-end. By practice, the error would be submitted to Wheeler Farm management for review. A well-maintained refund log could be used to investigate the error. This was not the case at Wheeler Farm. For the period examined, Parks and Recreation's Fiscal Division had classified 10 refunds of deposits made by credit card, totaling \$1,315.09, as deposit errors.

Credit card refunds were processed by various part-time cashiering staff, who failed to complete the logs either from lack of oversight, or lack of training on card refunds. Requiring only trained, experienced staff to process credit card-related refunds, and requiring refunds to be processed only on a selected day of the week will strengthen controls.

#### **RECOMMENDATIONS:**

- 1. The refund log should be updated with each refund transaction, and reviewed and signed by management. The log should also record the date and the name of the person who processed the credit card refund.***
  - 2. All credit card refunds should be processed by an experienced and trained person, and if possible, on one specific day of the week.***
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## **EVENT PERMITS**

Athletic events, such as 5K races/fundraisers and cyclocross competitions are held at Wheeler Farm throughout the year. Within the rental contract it states, “Lessee agrees to comply with all Federal, State and County laws and will not permit anything to be done on said premises in violation thereof. Violation of any of the terms or conditions of the Agreement may result in immediate termination of this Agreement without notice or refund...” Countywide policy and ordinance specify the requirement for event permits held on county-owned property.

Countywide Ordinance 14.56, Section 020 states:

*“This chapter imposes regulatory requirements on certain activities which are held on county streets and property and which are defined as “special events.” Section 030 defines an athletic event as, “...an organized competitive or recreational event in which a group of people collectively engage in a sport or form of physical exercise, including but not limited to running, jogging, walking, bicycling or skating, on any county street in unincorporated Salt Lake County **or upon property owned by Salt Lake County**...” [emphasis added]*

*Special Event means “any athletic event...whether held for profit, nonprofit or charitable purposes.” (Ord. 1219 § 1 (part), 1993).”*

The Auditor’s Office requested that the District Attorney’s Office issue an opinion to clarify applicability of the ordinance in light of Wheeler Farm holding special events.

### ***The District Attorney’s Office issued the following opinion:***

*“The County ordinances and policies referred to in this report are enforced only in the unincorporated area of the County. Wheeler Farm was annexed by Murray City. Therefore, applicable City ordinance and policy will apply for events that are within the regulatory jurisdiction of the City. The County may have an event permit which is the equivalent of a contract or license to use County owned property, but Wheeler Farm is not subject to County regulatory enforcement.”*

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## **FISCAL PERSONNEL**

Wheeler Farm has three unique business models operating in unison; a working farm, a museum, and a public recreation center. Each has characteristics that require different management approaches and internal controls. Throughout the audit, it was noted that internal control inconsistencies resulted as part-time personnel would come and go. These inconsistencies included methods used for recording sales in the Sportsman database, reporting sales to Parks and Recreation fiscal office, filing

contracts, applying revenues, preparing deposits, preparing refunds, and recording customers in Sportsman.

Our review of the fiscal personnel staffing at Wheeler Farm provided the following finding:

**Wheeler Farm management faces the challenge of operating three distinct businesses, each requiring specialized training, without benefit of a full-time fiscal employee to oversee these operations.** The employment of part-time employees with limited training was cited as the primary cause of inconsistencies in the application of Countywide cash-management policies. For the most part, the more seasoned, part-time employees train the new part-time employees, resulting in minor variances from correct procedures. Over time, these minor variances compound into more serious non-compliance with policies and procedures.

Oversight of procedures is hindered due to seasonality and availability of employees. During summer months, when Wheeler Farm has extended operating hours, and the store is opened, four or more part-time cashiers are required each day. Part-time employees prepare cashiering reports for documentation of deposits. Procedures are not consistently applied and thus errors are made. The hiring of a full-time, on-site fiscal employee should ensure greater consistency in application of procedures and improve controls.

**RECOMMENDATION:**

***Wheeler Farm should consider an on-site, full-time fiscal employee.***

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We appreciate the cooperation and assistance received from Wheeler Farm staff during our audit, and the opportunity to have been of service. We hope that the information presented here will benefit Wheeler Farm to help them more fully comply with Countywide policy. If we can be of further assistance to you please contact us.

Sincerely,

James B. Wightman CPA  
Director, Internal Audit Division

cc: Paul Ross  
Kristin Riker  
Hollis Robison





**CASH OVER / SHORT LOG**

MPF FORM 11

DIVISION \_\_\_\_\_

MONTH/YEAR \_\_\_\_\_

EMPLOYEE \_\_\_\_\_

Beginning Change Fund Balance \$ \_\_\_\_\_

DAY	AMOUNT OVER / (SHORT)	CHANGE FUND BALANCE
1	\$ _____	\$ _____
2	\$ _____	\$ _____
3	\$ _____	\$ _____
4	\$ _____	\$ _____
5	\$ _____	\$ _____
6	\$ _____	\$ _____
7	\$ _____	\$ _____
8	\$ _____	\$ _____
9	\$ _____	\$ _____
10	\$ _____	\$ _____
11	\$ _____	\$ _____
12	\$ _____	\$ _____
13	\$ _____	\$ _____
14	\$ _____	\$ _____
15	\$ _____	\$ _____
16	\$ _____	\$ _____
17	\$ _____	\$ _____
18	\$ _____	\$ _____
19	\$ _____	\$ _____
20	\$ _____	\$ _____
21	\$ _____	\$ _____
22	\$ _____	\$ _____
23	\$ _____	\$ _____
24	\$ _____	\$ _____
25	\$ _____	\$ _____
26	\$ _____	\$ _____
27	\$ _____	\$ _____
28	\$ _____	\$ _____
29	\$ _____	\$ _____
30	\$ _____	\$ _____
31	\$ _____	\$ _____

Ending Change Fund Balance \$ \_\_\_\_\_

Approved by Agent Cashier \_\_\_\_\_

I have reviewed the log for propriety and certify that any differences between cash receipted and deposited are listed above

Supervisor's Signature \_\_\_\_\_ Title \_\_\_\_\_

REQUEST FOR PERMISSION TO HOLD SPECIAL EVENTS  
IN UNINCORPORATED SALT LAKE COUNTY, UTAH

- I Countywide Policy and Procedure #1012 requires that the sponsor of any organized race, run, walk, bicycle race, block or neighborhood party, parade, carnival or similar activity occurring, whole or in part, on any unincorporated Salt Lake County public roadway or property must request permission of the County, through submission of this form to Public Works Department, Permits Section, Operations Division, 2001 South State Street, #N3300, S.L.C., Utah 84190-4600
- II Block parties will submit paperwork with the signatures of affected neighbors' concurrence to the road-closure.
- III Block and neighborhood parties, parades of less than one mile, and school activities held in the immediate area of the school are excepted from the insurance requirements set forth in Section 14.56.100 of the ordinance.
- IV Salt Lake County reserves the right to deny permit applications for proposed special events which pose a significant danger or threat to the public health, welfare or safety, or which may result in unreasonable inconvenience or cost to the public.
- V A violation of Section 14.56.040 shall be Class B Misdemeanor. Failure to obtain a permit as required by this chapter may also result in enforcement action by the County Sheriff's Office which, in its discretion, may stop an event which has not been issued a permit and/or may issue citations where event staff or participants violate other state statutes or county ordinances, including but not limited to traffic rules and regulations, disturbing the peace, public nuisance, failure to disperse, trespass, or other health and safety regulations.
- VI Any request for events on public roadways, except as covered by (III) above, or sponsored by a County agency must have obtained a certificate of insurance naming Salt Lake County as an additional insured as indicated in Section 14.56.100 of the ordinance.

TYPE AND DESCRIPTION OF EVENT \_\_\_\_\_

ADMISSION FEE / DONATION \_\_\_\_\_ DATE OF EVENT \_\_\_\_\_

TIME OF EVENT(From) \_\_\_\_\_ A.M./P.M. (To) \_\_\_\_\_ A.M./P.M.

CHECK FOR \$50.00 PROCESSING FEE, MADE PAYABLE TO SALT LAKE COUNTY ENGINEERING ENCLOSED (circle) YES / NO

CERTIFICATE OF \$1,000,000. LIABILITY INSURANCE NAMING SALT LAKE COUNTY AS ADDITIONAL INSURED ATTACHED (circle) YES / NO

NAME OF SPONSORING GROUP: \_\_\_\_\_

SPONSOR CONTACT PERSON: \_\_\_\_\_

ADDRESS: \_\_\_\_\_ PHONE: \_\_\_\_\_

PROPOSED LOCATION OR ROUTE MAP AND BARRICADE PLAN ATTACHED: \_\_\_\_\_

INCLUDE A SITE PLAN INDICATING THE LOCATION OF THE FOLLOWING FEATURES:

- a. Name of area
- b. Address
- c. Entrances, exits, roadways, walks & parking
- d. Location of rest room, water facilities
- e. Waste containers
- f. Food stands
- g. EMT Center/First Aid Station
- h. Contact person/coordinator

Note: (Many parks and recreation centers have maps available from parks and recreation agencies.)

YOUR EMERGENCY MEDICAL TECHNICIANS WILL BE: \_\_\_\_\_  
AGENCY: \_\_\_\_\_

ESTIMATED NUMBER OF PARTICIPANTS AND SPECTATORS \_\_\_\_\_ EXPECTED AVERAGE  
SPECTATOR'S LENGTH OF STAY \_\_\_\_\_ HOURS

WILL ANY AMPLIFIED MUSIC OR A PUBLIC ADDRESS SYSTEM BE USED AT THE EVENT (circle) YES / NO

Authorized Signature: \_\_\_\_\_ Date Signed: \_\_\_\_\_

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**OFFICE USE ONLY**

Sheriff's Office Recommendation \_\_\_\_\_

Sheriff's Signature \_\_\_\_\_

Operations Recommendation \_\_\_\_\_

Operations Signature \_\_\_\_\_

Health Department Recommendation \_\_\_\_\_

Health Dept. Signature \_\_\_\_\_

Risk Management Recommendation \_\_\_\_\_

Risk Management Signature \_\_\_\_\_

Other \_\_\_\_\_