

**REPORT TO
THE SALT LAKE COUNTY COUNCIL
AND
THE SALT LAKE COUNTY MAYOR**



**TWENTIETH ANNUAL REPORT
OF
INTERNAL AUDITS – 2008**

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SALT LAKE COUNTY AUDITOR**



September 30, 2009

TO: The Mayor, County Council, Division Directors, Department Directors, and Elected Officials

Transmitted herewith is our **TWENTIETH ANNUAL REPORT OF INTERNAL AUDITS - 2008**. The purpose of the report is to provide managers at all levels of County Government with information relative to the audits we performed during 2008. Specifically, the report lists each recommendation made in the audits completed and whether those recommendations have been implemented. Release of the report is contingent upon receipt, processing, and organizing all responses from audited organizations. We appreciate the concerted effort by the audited agencies in their cooperation.

This year's report also highlights findings and outcomes of significant audits performed over the past ten years.

In the section entitled "**Recommendations Carried Over From Previous Years,**" recommendations are listed from audits completed in previous years which have not yet been implemented.

We will be happy to meet with appropriate managers to discuss any item contained in the report in order to facilitate the implementation of recommendations.

Sincerely,

James B. Wightman, CPA
Director, Internal Audit Division

Report to
The Salt Lake County Council
And
The Salt Lake County Mayor
September 2009

Twentieth Annual Report
of
Internal Audits – 2008

Jeff Hatch
Salt Lake County Auditor

James B. Wightman, CPA
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TABLE OF CONTENTS

- I. **Executive Summary** i
- II. **Introduction** 1
- III. **2008 Audits** 19
 - A. Clerk 19
 - 1. Election Clerk Audit 19
 - B. Community Services 21
 - 1. Centennial Pool 21
 - 2. Equestrian Park 23
 - 3. Fairmont Aquatics 25
 - 4. Riverbend Golf Course 27
 - 5. Wheeler Farm 29
 - C. Human Services 33
 - 1. Ellis R. Shipp Public Health Center 33
 - 2. Health Department A/R 37
 - 3. Ruth V. Tyler Library 39
 - 4. South East Public Health Center 41
 - 5. Substance Abuse 45
 - 6. Youth Services 47
 - D. Information Technology Audits 49
 - 1. Audit Division 49
 - 2. Sanitation Division 51
 - E. Mayor Operations 53
 - 1. Stat and General 53
 - F. Public Works 55
 - 1. Animal Services 55

IV.	Recommendations Carried over from Previous Years	63
A.	Administrative Services	63
	1. GasCard 2004	63
	2. Vehicle Replacement 2005	69
B.	Assessor	71
	1. Salt Lake County Assessor 2007	71
C.	Community Services.....	73
	1. County Ice Center 2007	73
	2. Salt Lake City Sports Complex 2004.....	75
	3. Wheeler Farm 2005.....	77
D.	Human Services	79
	1. Salt Lake County Library System 1998	79
	2. Whitmore Library 2007	81
E.	Public Works	83
	1. Animal Services 2005.....	83
	2. Sanitation 2007	85
	3. Solid Waste Management 2007	87
F.	Recorder.....	91
	1. Recorder 2006	91
G.	Sheriff.....	93
	1. Adult Detention Center Pharmaceutical Operation 2007 ...	93
	2. Jail In-Patient Medical Unit Opening Feasibility Study	95

Appendix A
Appendix B
Appendix C

I. EXECUTIVE SUMMARY

Purpose

This Twentieth Annual Report of Internal Audits covers projects completed during 2008. Our goal is to provide County administrators and elected officials key information about each completed audit and other studies. Additionally, we have expanded this report to cover highlights of significant audits over the past 10 years. The report aims to raise awareness of key risks, issues, and challenges found through the audits performed over the past decade. Various other activities and projects the Division has participated in, to add value and aid County management in achieving their objectives and mitigating risks, are also presented.

About Internal Audit

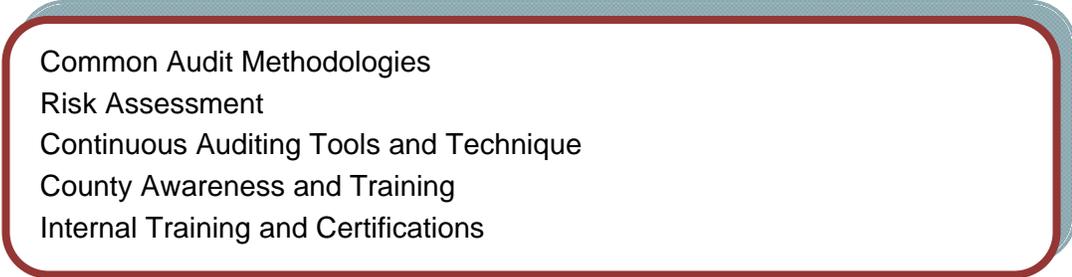
Audit techniques and practices have evolved from review of controls and practices to risk identification and mitigation. Identification of risk helps the auditors focus their time on the areas of greatest exposure, or in areas requiring the most attention. Through implementation of a risk assessment approach, the Internal Audit Division (The Division) has helped organizations better understand their risks and make more informed decisions around mitigation.

The Division is organized into two teams:

- One assessing controls over cash and asset management and operational performance
- The other focusing on technology support of business processes, including assessing IT controls and performance

Internal Audit Goals and Objectives

Internal Audit strives to reach out to all agencies in the County, to partner with them, identify and mitigate risks, align technology with business objectives, test controls, report findings, and make consistent recommendations. This is accomplished through implementation of several tools and techniques including:



- Common Audit Methodologies
- Risk Assessment
- Continuous Auditing Tools and Technique
- County Awareness and Training
- Internal Training and Certifications

Technology

Internal Audit strives to keep up with the changing business environment. Electronic information, technology, and the internet have changed the way the County does business. Implementation of technology to solve a business problem can greatly enhance the productivity of an organization, but if not done properly can also expose the business to greater risk. Some areas of technology risk addressed through IT control and performance audits include:

Inappropriate Access – Ensuring users have appropriate access to information

Data Loss – Verifying systems and data are appropriately backed up and archived

Information Theft – Ensuring agencies implemented appropriate controls to properly protect their systems, applications and information, including patch management, policy and procedures

Customer ID Protection – Understanding and verifying that agencies have implemented measures to comply with industry standards and regulations, i.e. HIPAA, PCI, ACH, etc

User error – Verifying agencies have appropriate levels of change controls, training, and awareness to prevent unnecessary user errors from occurring

Fines – Ensuring agencies and users are running appropriately licensed software to perform business functions

Unnecessary Expense – Identifying potential cost saving opportunities through applications used by agencies to solve similar problems

In addition, the IT Audit team has collaborated with the County IS division to form the IT Security Committee. Significant outcomes from this committee include:

Development and approval of IT Security Policies 1400-1, 1400-2, and 1400-3, addressing: *Acceptable Use, Virus Prevention, and Software Licensing*

Formation of an IT Security Advisory Group consisting of 60+ employees, each representing their respective agencies

Identification of another 11 specific areas of risk to be addressed by Countywide policies

Implementation of a Security Awareness program, including Countywide distribution of seven posters and the development and presentation of a Security Awareness 101 course

Deployment of an IT Security Awareness intranet site, <http://itsecurityawareness/>

Overview of 2008 Audits and Other Activities

The Twentieth Annual Report of Internal Audits reviews the detailed findings and recommendations compiled from audits performed during the calendar year 2008, with carryover recommendations from audits performed in prior years. Three major performance audits and one limited scope audit were issued.

Performance audit of the Division of Substance Abuse Services

Performance audit of the Division of Youth Services

Performance audit of the Division of Animal Services

Limited Scope Audit of the Statutory and General Fund

Additionally, nine internal control audits were completed focusing on management of public funds and property:

- Divisions of County Human Services - 4
- Divisions of County Community Services- 5
- IT Audit of the Sanitation Division

Details on the audit procedures, findings, and, recommendations can be found in Section III of this report.

Division of Substance Abuse Services

We commend Substance Abuse Services for their operational efficiencies and effectiveness, and achievement of exceptional outcomes for the community members

they serve. We found their operations to be generally in compliance with statutory mandates and requirements.

The findings of this audit were:

Valley Mental Health (VMH) submitted billings for transactions related to service codes that were not authorized by their contract with Substance Abuse Services

There was disagreement between VMH and Substance Abuse regarding the electronic interface to be used for submitting data

One contract provider did not respond to the recommendations in the final report regarding their quality assurance review

Reconciliations were not performed on billings submitted by providers of prevention services

Division of Youth Services

We commend Youth Services for their operational efficiencies and effectiveness, and their ability to achieve exceptional outcomes for the community members they serve. We found their operations to be commendable and in compliance with statutory mandates and requirements.

The findings of this audit were:

Controlled assets were not adequately tracked

A regular back up of ProClaim Win data was not performed

Each petty cash custodian had sole knowledge of his or her cash box combination

Division of Animal Services

Surveys were distributed to 12 peer counties providing similar services. The results of the surveys led us to the main finding of this audit that, due to loss of contracts, Animal Services is at a critical crossroad.

The reduced population served by Animal Service FTE's (lowest ranking in survey, 12th) must absorb a much greater burden of fixed and variable operating costs than in prior years

Animal Services ranks 2nd highest in expenditures per population served among the surveyed counties

The ranking of 9th highest in number of FTE's per capita may also explain why Animal Services ranked 4th in percentage of animals returned to owners

The ranking of 5th highest for percentage of animals euthanized, versus 9th for percentage of animals adopted, seems to correlate with the 4th highest ranking of percentage of animals returned to owners

In spite of the loss of contracts, Animal Services ranked 2nd in animals sheltered per 100,000 population served, which may indicate that citizens of formerly contracted cities are still using Animal Services shelter

Conclusion

This summary of internal audits performed during 2008 is meant to increase awareness of significant audit findings and solicit support of Council Members, the Mayor, and other elected officials to address and correct these issues. Section II, Introduction, has been expanded to include a report on:

Initiatives Taken to Improve Efficiency and Effectiveness

Post-Audit Satisfaction Survey Results

Highlights of Major Audits Performed Over Past Ten Years

We seek continued support and partnerships in further development of a risk-based audit approach, continuous auditing techniques, the IT audit program, and other important initiatives. We have again noted during our audits a focused effort on the part of the Mayor's senior fiscal staff, under direction of the Mayor's Chief Financial Officer, to review and follow up with their organizations on the recommendations made in our audits.

II. INTRODUCTION

This is the Twentieth Annual Report of Internal Audits, covering projects completed during 2008. The goal of this report is to provide County administrators and elected officials key information about each completed audit and other studies. Key information includes our recommendations to agency management in each audit and the status of their implementation. This report also covers:

- *Initiatives to Increase Efficiency and Effectiveness*
- *Post-Audit Satisfaction Surveys*
- *Highlights of Major Audits Performed Over Past Ten Years*

Internal Audit performs audits, with specific scope and objectives, as the Auditor deems appropriate and necessary under **Utah State Code Annotated Section 17-19-1 (3) (d)**. Audits are performed in compliance with **Governmental Auditing Standards (January 2007 Revision)** established by the Comptroller General of the United States, Governmental Accountability Office, referred to as the **Yellow Book** standards.

Each year, an audit schedule is developed based on an on-going risk assessment of County agencies. Other reviews, investigations, and studies are performed at the request of the governing body of the County or other Elected Officials.

Internal Audit's goal is to assist County executives and middle managers in accomplishing their organizational mission, efficiently and effectively, with strong internal controls. **As stated in the Yellow Book Standards:**

“Government officials are responsible for carrying out public functions efficiently, economically, effectively, ethically, and equitably, while achieving desired program objectives. High-quality auditing is essential for government accountability to the public and transparency regarding linking resources to related program results.”

Outlined below are the types of engagements undertaken by the Internal Audit Division in compliance with Yellow Book Standards:

1. **Performance audits** - systematically and objectively examine evidence to:
 - Make an independent assessment of an organization's efficiency and effectiveness against objective criteria
 - Improve program operations
 - Facilitate decision making and recommend corrective action
 - Insure accountability

Performance audits include elements of any one or a combination of the following audit objectives:

A. Entity Operations Analysis

Effectiveness and Results Audits – Examine whether a program is meeting its goals and objectives, and achieving the intended results or outcomes

Economy and Efficiency Audits – Examine whether an agency is acquiring, protecting, and using its resources productively and efficiently to achieve its objectives

Information Technology (IT Audits) – Assess whether an organizations' IT resources and systems are properly acquired, aligned, protected, and available to effectively and economically support business processes and objectives

B. Internal Control and Compliance

Internal Control Audits – Examine the business processes deployed to meet goals and objectives through planning, organizing, directing their operations, and the procedure and systems used to insure strong internal controls

Compliance Audits – Analyze organizational operations against criteria established in laws, regulations, contract provisions, and grant agreements, which govern the acquisition and use of resources, and the scope, quality, timeliness, and cost of services delivered

2. **Other Activities** performed by Internal Audit may include work that provides a prospective focus, surveys of best practices, analysis that cuts across organizational or program lines, or forensic accounting services, such as:

Assisting the governing body – by performing inquiries for use in analysis of policy development

Analyzing costs versus benefits – evaluating a new or proposed program

Forecasting potential program outcomes – under various assumptions

Performing investigative work – at the request of the District Attorney or other offices of the County

3. **Initiatives to Increase Efficiency and Effectiveness** – Over the past two years, Internal Audit and the Auditor's IT staff have significantly streamlined and improved operations while actually losing one FTE by:

A. Integrating Auditor's IT operations into County IS domain for:

Email services

MS Office collaboration features using Outlook

Consolidation of GIS licensing and services

Location of network servers in the County IS Data Center

B. Developing an IT audit function – no additional FTEs:

Produced a risk-based audit approach by auditing the Auditor's IT operations

Cancelled unneeded software licenses and hardware warranties

Upgraded software, workstations and servers with savings realized

Cross-trained staff to work as a team and paid for technical training with savings achieved

C. Expanding use of audit automation tools:

ACL (Audit Command Language) – Data mining and analytic tool

LANDesk - Network management/monitoring tool

Galileo - Electronic audit work paper archiving & library tool

We have also placed great emphasis on assisting County agencies in self-assessing the risks inherent in the IT environment supporting their business processes and the internal control weaknesses through the following:

D. Risk Self-Assessment (RSA) for IT Audits – Objective is to provide agencies means to:

Assess their IT environment

Identify risks and vulnerabilities in their IT operations

Take steps to address and mitigate risks

- E. **Control Self-Assessment (CSA) for Internal Audits – Objective** - provide agencies the means to:

Assess internal controls over management of assets and funds

Assess compliance with policies and procedures

Identify inherent risks in their business operations

Act on recommendations to address non-compliance & tighten controls

Through productive collaboration with County Information Services, we have undertaken projects to strengthen the IT operations supporting key business processes:

- F. **IT Security Policy Development** – continued collaboration between the IT Audit Team and the IS Security Management group has identified areas of IT security risks to be addressed by Countywide policies, such as:

<i>Acceptable Use **</i>	<i>Systems Security</i>
<i>Virus Prevention **</i>	<i>Internet Security</i>
<i>Software Licensing **</i>	<i>Intrusion Prevention</i>
<i>Data Protection ***</i>	<i>Access Control</i>
<i>Network Access</i>	<i>Application Security</i>
<i>Disaster Recovery</i>	

***Adopted by County Council*
****Approved by IT Governance for development*

- G. **Development of an ongoing IT security educational course entitled “IT Security Awareness 101”** – sponsored by the County University and taught during various orientation sessions and to individual agencies at their request.
- H. **Production and distribution of IT Security Awareness posters covering the following themes:**

“Always Lock Your Workstation”

“Always Save to the Network”

“Safeguard Your Equipment and Data”

“Choose and Safeguard a Strong Password”

“Don’t Use Unauthorized or Unlicensed Software”

- I. **Formation of the County IT Security Advisory Group** – made up of some 60 agency representatives responsible for IT operations in their organization, collaborating through a the Countywide intranet, <http://itsecurityawareness/>, for posting common concerns and updates on security awareness initiatives.
4. **Post-Audit Satisfaction Surveys** – Internal Audit provided satisfaction surveys to agencies at the completion of each internal control and performance audit during 2008. The questionnaire was designed to provide feedback in the following areas, on a 1 (low) to 5 (high) scale, with average score of 12 entities indicated:

	<u>Average Score</u>
1. <u>Audit objectives and scope</u>	
Communicated clearly from the start	4.20
Appropriate to the organization	3.83
Made clearer as audit progressed	4.33
2. <u>Auditor communication and conduct</u>	
Clarified issues throughout the engagement	4.25
Effective throughout the engagement	4.42
Helpful and courteous	4.75
Constructive and professional	4.75
Considerate of staff time	4.58
Minimum staff disruption to daily activities	4.17
3. <u>Audit Report Quality</u>	
Clear, objective observations	4.25
Evidentially-supported observations	4.25
Understandable findings and recommendations	4.50
Constructive, actionable, and cost-effective recommendations	4.08
Organized, understandable, and well-written audit report	4.33
4. <u>General Satisfaction</u>	
Beneficial to your area of responsibility and operations	4.33
Meaningful results for your program, entity, or County	4.33
Adequately addressed concerns and issues	4.42
Satisfied overall with the engagement	4.42

The goal of this process was to obtain an objective measurement of our performance from the client's point-of-view. 2008 was the first year that information was requested from each audited organization. Our target was to achieve an average rating of 4.5, which was met or exceeded in some instances and not quite made in others. Overall, we were pleased with the feedback received.

Appendix A includes a Table, *2008 Post Audit Survey Results*, which provides more details on the organizations responding to the surveys and their individual responses by question. A copy of the survey questionnaire is at Appendix B.

5. **Highlights of Audits Performed Over Past Ten Years** – The pattern of engagements performed by Internal Audits has been driven largely by:

Testing and observation of the control environment

Concerns raised by council members, department heads, elected officials, and concerned employees coming forward, sometimes with whistle blower protection

The evolving patterns of risk in business operations, such as whether and to what degree IT infrastructure and systems support key business functions

The Internal Audit Division performed 157 audits and/or studies from 1999 to 2008. Thirty of these audits are listed in the box on the next page and are considered the major reports completed during that time. The reports highlighted in red are summarized in the pages that follow. See Appendix C for a detailed breakout of all audits performed from 1999-2008.

Major Reports from 1999 to 2008

- 1999 { Salt Palace Convention Center
Equestrian Park
Solid Waste Management Facility
- 2000 { Wheeler Farm
Countywide Collection Efforts on Accounts Receivable
- 2001 { **Collection & Distribution of Sales Tax – USTC**
County Compliance with SB 168
Golf Course Funding and Operations
County Jail Funding and Operations
- 2002 { **Sheriff Contracting for Patrol Services**
Public Works, Equipment Rental Rate
Solid Waste Management Review
- 2003 { **Fine Arts Funding and Operations**
- 2004 { **Equestrian Park Embezzlement**
Fleet Contract Costing for Services to New Fire District
- 2005 { **Tuition Assistance Program**
Vehicle Replace/Maintain Fund Analysis
South Towne Exposition Center
Community Resources and Development
Analysis of the Landfill's Waste Swap Program
- 2006 { **Recorder's Contract with SIRE**
Gas Card 2004
- 2007 { Contracts & Procurement Operations
Jail Pharmaceutical Funding & Operations
Feasibility of Opening Jail Inpatient Medical Unit
Zoo Arts & Parks Program
- 2008 { Substance Abuse Services Funding and Operations
Youth Services Funding and Operations
IT Audit of Sanitation Division
Animal Services Contract Costing

1999 **Equestrian Park**

The scope of this audit included evaluating the Equestrian Park's

efficiency and effectiveness in managing leases and rentals for facilities provided at the Park. We also examined the Park's cash receipting and depositing, petty cash, fixed and controlled asset, payroll, and accounts receivable functions. We found significant control weaknesses such as:

FINDINGS

Rents were under charged or ignored for some stalls and tack rooms

Separation of duties and supervisory reviews were lax in collecting and depositing cash

78% of accounts receivable were past due at some point during 1998

The following were outcomes of our audit:

OUTCOMES

Facilities rental procedures were reported as tightened, but a 2004 audit determined the contrary

Cash management procedures were reviewed and reported to be documented, but 2004 audit revealed that one person managed cash with little or no oversight, and procedures were ignored

Lack of response to recommendations regarding receivables collection and cash controls led to embezzlement of receivable payments, rent receipts, and cash collections, which led to conviction of the office administrator in 2004

2000 **Countywide Collection Efforts on Accounts Receivable**

At the request of the

District Attorney's Office, we calculated the cost/benefit ratio and performed an audit of the overall collection efforts Countywide relating to outstanding and delinquent accounts receivable, with the exception of taxes and amounts billed to Medicare, Medicaid, and other governmental entities. Our audit uncovered these findings:

FINDINGS

Receivables collected by Agencies cost 45 cents per \$1 collected, with a collection rate of 86%

Delinquent receivables turned over to the DA's office cost \$2 per \$1 collected, with a collection rate of 20%

The DA recovers 39% of its collection costs through fees charged

There was no Countywide policy on accounts receivable management

As a result of our audit:

OUTCOMES

Much discussion took place about alternate means of improving bad debt collection by the DA's office, including outsourcing
Internal Audit collaborated with the DA's office on development of a Countywide policy on accounts receivable management
Countywide Policy # 1220 - MANAGEMENT OF ACCOUNTS RECEIVABLE AND BAD DEBT COLLECTION, was adopted in December 2006

2001 **Collection & Distribution of Sales Tax - USTC**

Our office completed an audit of the Utah State Tax Commission (USTC)

that focused on the Tax Commission's procedures for collecting sales taxes on behalf of Salt Lake County. We found the process inefficient and ineffective resulting in the following findings:

FINDINGS

County-option tax fluctuates widely and unpredictably
Car-rental tax fluctuates due to programming/addressing errors
Treasurer retains interest earned on County's taxes held before distribution
USTC allocation methods for public utilities result in undistributed revenue to the County
USTC account balance for service charges is growing indicating an over billing of County for its services

This notable lack of performance resulted in the following:

OUTCOMES

Difficulty forecasting sales tax revenue
Need to continuously monitor filings and distributions for addressing accuracy
\$400,000 per year over five years (1996-2000) in revenue lost to the State Treasurer
\$142,000 revenue annually not distributed to the County
USTC agreed to review the percent charged for services

2001 **County Compliance with SB 168**

The “Committee of the County Council Regarding Sheriff’s Office Operations and Funding” was created in January of 2001 by the newly formed Salt Lake County Council and was charged to report on Senate Bill 168 and other issues relating to the Sheriff’s Office operations and funding. The result of SB 168 compliance was:

FINDINGS

- Unincorporated area is below countywide average in both patrol and investigative deputies per 1,000 residents***
- Contracting cities’ deputy per 1,000 residences is below any surrounding jurisdiction as well as the unincorporated county***

The following severe budget cuts resulted:

OUTCOMES

- General fund reduced by \$9.2 million, with investigative service costs transferred to Municipal Services Fund***
- \$6.5 million could be generated if contract cities agreed to the same number of deputies per 1,000 residents in unincorporated county***

2001 **Golf Course Funding & Operations**

The scope of this audit included a review of the acquisition of South Mountain

Golf Course, and the impact of that acquisition on the ability of the golf course’s enterprise fund to service the debt payments related to its lease-revenue bond obligations. The \$16 million paid to purchase South Mountain Golf Course was based on:

FINDINGS

- An optimistic estimate of 90,000 nine-hole rounds annually***
- Misjudged ramifications of the “worst case” projection of nine-hole rounds***
- Did not anticipate the unintended consequences to the Golf Fund***

Thus, South Mountain Golf Course has become a financial drag on the Golf Enterprise Fund resulting in:

OUTCOMES

- Golf generated revenues falling short by \$500,000, annually, of meeting bond debt obligations***
- Maintenance of South Mountain and other courses being cut back, along with infrastructure improvements***

2001

County Jail Funding & Operations

The Auditor's Office looked into the jail operations, including actual and budgeted revenues and expenditures, inmate population levels, and service contracts for the County Jail, including the Oxbow Jail. Our audit determined that the County Jail is not operating as efficiently as it could be, noting that:

FINDINGS

Savings would result by capping the housing units at 29 or 25, from currently funded 32 units, resulting in an 8.5% (159) or 18% (338) reduction in jail population, and projected savings of \$3.5 to \$5.3 million, respectively

Increasing electronic monitoring and opening a pre-booking operation could reduce costs

\$1 million per year could be saved by mothballing Oxbow Jail, except for the laundry facility

Medical costs per inmate per day were the highest, \$13.83, among 7 peer jails surveyed, and compared to the survey average cost of \$8.32

Due to our audit, the Council took action as follows:

OUTCOMES

A de facto cap was effected by closing of Oxbow Jail, and adoption of a CJAC-originated standard Booking Procedure, Sheriff's Office Policy and Procedure # 3-2-08.04, effective 12/19/01

Oxbow Jail was mothballed from 2002 to 2009, saving at least \$8 million, not adjusted for inflation

The number of authorized registered nurse FTEs was reduced by 25, from 68 to 43, a 37% reduction

CJAC was strengthened and alternatives to incarceration programs increased, yet discussion of a pre-booking facility continues to be discussed

2002

Sheriff Contracting for Patrol Services

Concerns regarding levels of service, the effects of Senate Bill 168, deputy and program costing questions, and equity between the unincorporated area and contract cities led the County Council and the Auditor's office to revisit the Sheriff's contracts. SB 168 resulted in shifting of investigative services costs to the municipal services fund, requiring a fresh analysis of our contracts with cities. This analysis found:

FINDINGS

One patrol deputy's full cost is \$117,400, compared to the contract charge of \$90,900

\$90,900 does not fully cover the variable costs, and none of the fixed costs, and would need adjustment to eventually achieve parity with the unincorporated county

Cost of pooled essential services (SWAT, Homicide and Robbery Investigations, CSI, etc.) was \$4.2 million and was not included in contracts for 2001-2002

Contract cities and the unincorporated county have fewer officers per 1,000 residents than other non-contracting cities

Due to our analysis, the parties agreed to modify the contracts to achieve phase-in full costing such as:

OUTCOMES

Cities recognized they were not paying full cost of services

Cities agreed to a first-year increase that covered 1/3 of the increase in variable and 1/4 of the increase in fixed costs

Cities agreed to pay full cost of pooled essential services, \$4.2 million in the 2002-2003 contract year

By September 2002, the level of deputies per 1,000 was, on average, the same between the cities and the unincorporated county

2003

Fine Arts Funding and Operations

This audit was initiated at the request of the District Attorney's Office. The primary objective of this

audit was to determine the existence, nature, and extent of any fiscal irregularities at Fine Arts. This review was undertaken in response to allegations, made by a Fine Arts employee, of fiscal irregularities at Fine Arts. This whistle blower's accusation of loose internal controls and management oversight resulted in these findings:

FINDINGS

\$1.15 million in excess of actual "event revenue" was transferred from the Treasurer's depository account to the Fine Arts Fund balance due to accounting errors and lack of management oversight

Fiscal manager knowingly understated Fine Arts operating revenue to avoid overdrawing the Treasurer's depository account

Over \$25,000 of purchases were made without prior or eventual management approval

Some \$95,000 in food and meals were purchased for events without proper approval

Checks ranging from \$5,000 to \$25,000 were made payable to Fine Arts employees or to "cash" to enable cash payments of event settlement expenses

This audit resulted in 62 findings and 77 recommendations to strengthen fiscal administration and internal control processes such as:

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A Council approved \$1.15 million fund balance transfer was made from Fine Arts to the Treasurer's Depository account to correct accumulated accounting errors

Fiscal manager was terminated and the Fine Arts Director accepted early retirement

New fiscal staff was hired and trained in County purchasing procedures

Business meals authorization forms were updated and procedures reviewed with staff

Event settlement process was revised to model a written policy used by the Energy Solutions Arena, formerly named the Delta Center, which protects both the performers and Fine Arts

2004 Equestrian Park Embezzlement

The theft that occurred at Equestrian Park, as reported to our office on September 26, 2003,

triggered our audit work. We initiated our work with the objective of discovering additional occurrences of theft. We reviewed 5,000 transactions based on the admitted theft of \$147 by an Equestrian Park employee, disclosing 403 instances of missing funds totaling over \$50,000. Other significant findings were:

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Embezzlement took many forms:

Altered cash receipts journal entries - \$5,300

Funds withheld from concession receipts - \$21,300

Funds withheld from daily bank deposits - \$10,000

Horse stall rental payments missing - \$20,400

Lack of training, oversight, and continuity of management created the perfect opportunity and rationalization for fraud for an employee under great financial pressures

The District Attorney's office obtained a conviction of the perpetrator of the theft by embezzlement. Systems and procedures were changed to improve controls. The following controls were implemented:

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A cash registering system was obtained

Concessions were privately contracted with an outside vendor

Daily bank deposits were reviewed and initialed by a supervisor

Stall rentals were reviewed and reconciled to cash deposits monthly

Parks and Recreation Department required and supported further cash-handling training for bookkeeping and cashiering staff

2005 Tuition Assistance Program

The Audit Division was asked to complete a review of the County's Tuition

Assistance Program. Our review included examining procedures established to govern the Tuition Assistance Program to determine whether Salt Lake County Personnel Policy #5560, "Tuition Assistance Program," and the Personnel Division's internal office policies and procedures regarding the Tuition Assistance Program were being followed. The County received a whistle-blower complaint about lax administration of this program in which:

FINDINGS

- Applications were approved without prior, complete documentation*
- Grade reports were not on file to document course completion*
- Employees were provided funds after the 60-day cutoff period*
- Tuition assistance payments were not reduced for other grants-in-aid received*

Our office found that understanding and oversight of the Tuition Assistance Policy was grossly lacking or ignored. As a result of our audit:

OUTCOMES

Problems described in these items were all addressed and resolved with the adoption of a Tuition Reimbursement Policy, HR Policy #5560, by the County Council

2005 Vehicle Replace/Maintain Fund Analysis

This performance audit was done to follow-up on issues raised in a November 7, 2003 letter

from the Auditor to the Sheriff. That letter summarized our office's review of certain aspects of the Sheriff's fleet replacement and maintenance funds showing:

FINDINGS

- The cash balance in the Fleet Fund increased by \$13.2 million from 1996 to 2004*
- A 6% inflation factor was used to compute replacement cost for vehicles, when actual inflation ranged from -2 to 4%, depending on make and model*
- Prior year budgeted costs, with built in under-expenditures, were used to compute current year maintenance charges to fleet customer agencies*
- Fleet operations did not have an oversight board to approve replacement and maintenance charges and to review and recommend best practices based on industry standards*

As a result of recommendations in our audit:

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During the 2005 budget year, \$2 million was transferred from Fleet Fund cash balance to the cash accounts of the various user organizations, prorated based on prior overcharges

Replacement charges to users for 2005 budget were reduced by \$700,000 by using a 1% inflation factor for Sheriff's vehicles, and a 3% factor for all other vehicles

Use the current-year actual July 1 – June 30 work order charges by user agency, plus a reasonable inflation factor to establish maintenance charges to user agencies

A committee that included members from Fleet, Public Works Operations, Sheriff's, District Attorney's and Auditor's offices, and the Council was formed to review and re-write the Countywide policies regarding vehicle acquisition, usage, and maintenance

2006

Recorder's Contract with SIRE

This audit included a review of the contract and transactions that occurred between the Salt Lake

County Recorder and SIRE over the past 10 years, and the efficiencies and effectiveness achieved. The Recorder had contracted with SIRE for Electronic Data Management System (EDMS) for 10 years (1996-2005), including offsite replication of its key data and business processes. Our findings included:

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The number of pages and documents processed per employee had increased over the ten-year period

Efficiencies achieved and need for offsite replication were not proactively or clearly presented to the Council

Ten changes to the "scope of work" under the SIRE contract were made informally in violation of contract terms, then incorporated into an 11th formal amendment

A 12th amendment was approved in August 2004, but its provisions were ignored by the Fiscal Manager when SIRE's Quote Proposal was processed in September 2004 for offsite replication

Appropriation unit adjustment was approved by the Council in October 2004 to fund the replication, but with lack of transparency

Recorder's Fiscal Manager applied object codes incorrectly over the span of the SIRE contract, misclassifying software and hardware purchases

Our audit found that compliance with established, but sometimes disregarded, contract and procurement ordinances and policies have received focus, amendment, stricter enforcement, and adherence, thus:

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Further implementation of SIRE has produced process improvements and FTE budget reductions for the Recorder

The need for further offsite replication of systems vital to tax administration continues to be studied

A 13th amendment to the SIRE contract was approved in August 2006 which incorporated the scope of work regarding the offsite replication and the process for future amendments

A new fiscal manager has established improved internal controls over the contracting and asset classification processes

2007 Jail Pharmaceutical Funding & Operations

The Salt Lake County Adult Detention Center (Jail) administers

medications to inmates according to the existing prescriptions and medical needs. This audit was initiated to examine the processes for ordering, receiving, dispensing, and returning of medications used by inmates at the Jail. The report addresses internal control issues at each state of these processes. Over \$1 million was expended for jail medications in 2005, influenced by costly, new-generation psychotropic drugs used to treat mental illness.

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Price per pill increases were in line with national inflation trends

Prices compare closely with the same medications dispensed at peer county jails surveyed

Expenditures on medications increased 550% over the 10 years analyzed, due primarily to increased use of psychotropic drugs

Controls over receipt, invoice, review, reconciliation and payment, and inventory tracking and disposal of medications, even controlled substances, were weak

Our overall recommendation was to increase fiscal and management oversight of the pricing, acquisition, inventory control, disposition, and payment processing of jail pharmaceuticals.

OUTCOMES

Pricing per pill should be monitored periodically to identify and follow up on any significant increases

Jail Pharmacy and Therapeutics Committee should prepare an annual report regarding trends in pharmaceutical costs, focusing on:

Changes in inmate profiles

Changes in med formularies

Pricing issues with the vendor

Controls over inventory, dispensing, and return/disposal of medications

Fiscal personnel reviewed and prepared internal procedures to tighten controls over the receipt, reconciliations and payment, inventory tracking and disposal of jail medications

2008

Animal Services Contract Costing

This audit was requested by the Public Works Director who had concerns

about incorporations and annexations, along with formerly contracted cities electing to self provide, cutting into revenues needed to maintain current services and cover fixed costs.

FINDINGS

A contracting-costing model which allocates all relevant costs, including ESR, overhead, and dispatch charges to contracts with Salt Lake City, Herriman, and the unincorporated county, proportionately needs full development

Salt Lake City concerns about the allocation of County overhead, including a portion of the ESR in the costing model need to be addressed and resolved for the 2009 -2010 contract year

The cost model under development has flexibility in producing different cost-level scenarios

Salt Lake County has the most comprehensive, high-quality service delivery of any government-operated animal services agency in Salt Lake County

Animal Services provides critical, value-added programs, not available in other agencies, with a broad countywide impact. However, areas were identified where efficiencies could be achieved

The level of care and attention provided by Animal Services is comparable to peer government-operated agencies in large counties outside of Utah.

Animal Services management and fiscal staff made a significant effort to analyze staffing and operational issues to reduce budgets and provide an affordable, equitable charging structure for their services.



Public Works and Animal Services fiscal analysts developed a model allocating all statutorily required costs, including ESR, overhead, and dispatch charges between Salt Lake City, Herriman, and unincorporated county, on a 5 -fold factor:

- Field responses***
- Animals in the shelter***
- Animals adopted***
- Animals redeemed to owners***
- Licenses issued***

The direct cost of the number of field officers assigned to each entity was accounted for separately.

Total administration costs are separately accounted for and allocated to the five categories

These concerns were addressed and resolved, and a final contract entered into on July 31, 2009

A flexible contract-costing model was developed and used to explain a variety of approach a city could take in developing a cost structure tailored to their needs

Analysis determined that 60% of animal adoption and education expenditures benefit the county as a whole, along with some of the shelter, shelter operations, customer service, and administration. Efforts will be made to shift these budgeted expenses to the General Fund

OVERVIEW OF 2008 AUDITS

This annual report does not reflect the sum total of all work completed by the Audit Division over the period. Each year, the Audit Division completes numerous engagements designed to collect and analyze data and provide information, but may not result in formal recommendations being made to an agency.

This annual report contains recommendations that we believe should be accounted for until they are implemented or until a decision is made, based on facts and sound rationale, not to implement them. Therefore, the section of this report entitled "Recommendations Carried over from Previous Years," tracks the status of recommendations, from year to year, which in our opinion should be implemented, but have not been for reasons reported to us by the responsible agencies.

III. 2008 AUDITS – SUMMARY OF AUDITS COMPLETED

A. CLERK

1. ELECTION CLERK AUDIT – Audit of all ballots cast by voting machines for the general election on November 4, 2008.

By order of the Lt. Governor, all elections must undergo a one percent audit of all ballots cast by voting machine. The policy for this procedure was adopted October 17, 2006.

The responsibility of our Audit Staff member was to provide the teams of two people with the canisters and the attendant reports and to verify that all forms were completed correctly.

This election audit required two days, which was longer than previous audits, due to the larger number of candidates and voters. Our Auditor was confident that the voting machines accurately recorded the ballots cast by voters, thus no recommendations were given.

B. COMMUNITY SERVICES

1. CENTENNIAL POOL – A Limited Scope Audit of Cash Receipting and Depositing, Capital and Controlled Assets, Change Funds, and Concessions Sales (2008)

The Centennial Pool is part of the West Valley Acord Ice Center located in the heart of West Valley City. This seasonal, outdoor pool is open from Memorial Day through the Labor Day weekend and offers swim lessons and leisure swimming with 2 water slides, water geysers, and a six-lane lap pool. The pool and pavilion are also available for group event rentals.

Centennial Pool is under the supervision of the Acord Ice Arena, however, our audit primarily focused on the period May 24, 2008 to August 14, 2008, when the pool was open. The scope of our audit was limited to review of cash receipting and depositing, capital and controlled assets, change funds, and concessions sales. The status of each recommendation in the audit is indicated below.

RECOMMENDATIONS	CURRENT STATUS
1. A Form 2 should be prepared and submitted to the Auditor's office to update the custodian at Centennial Pool. (Letter Report Page 2)	Implemented.
2. Centennial should notify the Auditor's Office of the \$100 increase in the change fund when the pool opens and the corresponding transfer back to Acord when the pool closes. (Letter Report Page 2)	Implemented.
3. A written explanation should be recorded on all voided receipts and both the cashier and a second employee, preferably the supervisor, should sign the void as evidence of review and approval. (Letter Report Page 3)	Supervisory staff at the pool will be required to sign all void slips when a void is needed by a cashier with no exceptions. This will be checked and documented every morning by either the Bookkeeper or the Merit staff that completes the deposit in the morning. Additional training will take place with the supervisors as well as the cashiers stressing the importance of having both signatures on the void slips. If it is determined that supervisory staff are not signing the void slips, appropriate disciplinary action will take place.

2. EQUESTRIAN PARK – A Limited Scope Audit of Cash Receipting and Depositing, Cash and Change Funds, and Concessions Sales (2008)

For over forty years, the Salt Lake County Equestrian Center has been known as a premier racing, training, and show facility. The Park has the finest equine amenities in the Western Region including: one of the finest 3/4 mile tracks in the region, 200 stalls for year round boarding and 300 stalls for show boarding, 5 outdoor arenas, and a stately Polo field bordered by mature trees. This facility is unique in that it can accommodate a wide variety of events ranging from horse racing and rodeos to trade shows and concerts.

The scope of our audit was limited to review of cash receipting and depositing, capital and controlled assets, petty cash and change funds, and concessions sales. The status of each recommendation is indicated below.

Equestrian Park RECOMMENDATIONS	CURRENT STATUS
1. A void slip should be completed, with a written explanation on the voided receipt attached. (Letter Report Page 3)	We have created a void slip and are filling it out completely with a written explanation. A supervisor has to sign it as well. A copy is attached to the transmittal and Z tape with the void receipt.
2. Both the cashier and a second employee, preferably the supervisor, should sign the void slip as evidence of review and approval. (Letter Report Page 3)	A supervisor is signing our void slips after they are reviewed
3. All cash balance forms should be reviewed and signed by the Office Coordinator or the Program Manager (Agent Cashiers). (Letter Report Page 3)	This has been implemented
4. The change fund total should be sorted and recorded by denomination on the Cash Balance Sheet at the beginning and end of each shift and verified with the cashier's signature. (Letter Report Page 4)	All cash balance forms are reviewed by the office manager and her supervisor
5. The beginning balances of each till or cash drawer should be signed out to, accessed by, and signed back in by only one cashier performing proper balancing procedures. (Letter Report Page 4)	We have trained our staff on the proper procedure in this area and have implemented it as a performance standard.

Equestrian Park RECOMMENDATIONS	CURRENT STATUS
6. Deposits should be made daily or at least every three days, in accordance with policy. (Letter Report Page 5)	This has been implemented.
7. Funds for un-cashed checks older than one year should be sent to the Salt Lake County Treasurer for disposition. (Letter Report Page 6)	This will be implemented with the distribution of the premiums during the Salt Lake County Fair. A note will accompany each check setting a deadline for when they must be cashed.
8. Annual inventories of capital and controlled assets should be conducted, including 100 percent of the items listed. (Letter Report Page 9)	We are currently cleaning up our assets list and this will be 100% from here on out
9. Supporting documentation should be maintained on file according to Countywide policy. (Letter Report Page 9)	As we clean up the assets list we are filing documentation

3. FAIRMONT AQUATICS – A Follow-up Audit of the December 2007 Audit, and Review of the Payroll Process, Chemical Inventory, and Purchasing Card Usage (2008)

Fairmont Aquatic Center is tucked away inside the picturesque Fairmont Park in the heart of Sugarhouse. The center is open 7 days a week and offers aquatic amenities including: a leisure pool with a water slide and interactive play features; a separate lap pool with eight-lanes; a pool side activity room where events can be held; and family change rooms in addition to the regular men and women's locker rooms.

The scope of our audit was to follow-up on recommendations made in our December 2007 letter report, and additionally, review the payroll process, the chemical inventory, and purchasing card usage. The status of each recommendation is indicated below.

RECOMMENDATIONS	CURRENT STATUS
1. Cashiers should consistently record each overage/shortage in the Cash Over/Short Log, and sign acknowledgement. (Letter Report Page 5)	ACTION TAKEN: Submission of forms to change the custodian from the Program Manager to the Program Coordinator is in progress. (Letter Report Page 7)
2. A monthly reconciliation between QuickBooks accounts receivable aging report and Sportsman should be completed. (Letter Report Page 11)	Implemented

4. RIVERBEND GOLF COURSE – A Limited Scope Audit of Cash Receipting and Depositing, Capital and Controlled Assets, Petty Cash and Change Funds, Pro-Shop Sales, and Concessions Sales (2008)

Riverbend Golf Course follows the banks of the scenic Jordan River as it winds its way through the center of the Salt Lake Valley. Located at the south end of the valley, this course offers a pleasant country feel to your golf game. Ranked as one of the top 10 golf courses in the state of Utah, Riverbend presents elevated tees and overlooks. Well-groomed fairways and natural wetlands truly give this course its own identity. To round off this golf experience, Riverbend also has a full practice area, pro-shop and restaurant.

The scope of our audit was limited to review of cash receipting and depositing, capital and controlled assets, petty cash and change funds, pro-shop sales, and concessions sales. The status of each recommendation is indicated below.

RECOMMENDATIONS	CURRENT STATUS
<p>1. A written explanation should be provided on all voided receipts and both the cashier and a second employee, usually the supervisor, should sign the void as evidence of review and approval. (Letter Report Page 2)</p>	<p>ACTION TAKEN: Golf course personnel were reminded by the golf course manager at the time of the finding to be certain to obtain a supervisor’s signature on each void.</p> <p>Additional comments: All cashiers were trained again on this necessary procedure after this was brought to my attention. I will see that each new cashier is aware of this procedure.</p>
<p>2. Vouchers should be completed and signed by both the payee and the custodian prior to cash being released. (Letter Report Page 3)</p>	<p>All of our merit staff is aware of this procedure and I will ensure that all current and new cashiers are trained.</p>
<p>3. Form PM-2 should be submitted by year-end for any equipment loaned to other courses to correctly report the asset’s location. (Letter Report Page 4)</p>	<p>I have spoken to the merit staff in the maintenance department about this procedure. They will fill out this form when loaning eq.</p>
<p>4. Golf course maintenance personnel should be trained to notify the golf course manager when assets are transferred to another County Golf Course. (Letter Report Page 4)</p>	<p>I have spoken to the maintenance merit staff and they will notify me when they are loaning eq.</p>

5. WHEELER FARM – A Limited Scope Audit of Cash Receipting and Depositing, Credit Card Deposits, and Refunds (December 2008)

Wheeler Farm is a restoration of the turn-of-the century dairy farm of Henry J. Wheeler. Maintaining the farm presents to the public the history of Utah family agriculture in Salt Lake County from 1890-1920. Activities at Wheeler Farm include historic demonstrations and exhibits, a boutique, and festivals that you can enjoy year round.

The scope of our audit was limited to review of cash receipting and depositing, credit card deposits, and refunds. The status of each recommendation is indicated below.

Wheeler Farm RECOMMENDATIONS	CURRENT STATUS
<p>1. The change fund should be reinstated to its authorized amount and the entire change fund should be counted regularly. (Audit Report page 3)</p>	<p>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. Additional comments—The change fund has been brought to the correct balance and is counted on a weekly basis.</p>
<p>2. 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) (Audit Report page 4)</p>	<p>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.</p>
<p>3. 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. (Audit Report page 5)</p>	<p>By using the MPF Form 7, we account for transfer of tills between cashiers so that no till has more than one cashier.</p>

Wheeler Farm RECOMMENDATIONS	CURRENT STATUS
4. 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) (Audit Report page 6)	We use this form on a daily basis with two signatures being recorded to verify accuracy of prepared deposit.
5. 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. (Audit Report page 7)	The alternative suggestion will be used beginning in April when the store opens because Sportsman is not available in the store.
6. 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. (Audit Report page 7)	This policy is presently in effect and reviewed with cashiers during staff meetings.
7. Cashiers should enter a correct numerical authorization code into Sportsman for every credit charge to create an audit trail for transactions. (Audit Report page 8)	This training has been completed and is now in practice.
8. Petty Cash vouchers should be fully completed, including the voucher number, prior to cash being released. (Audit Report page 8)	This action has been completed and all vouchers are now sequentially numbered before cash is dispersed.
9. Two individuals should jointly open the mail. (Audit Report page 9)	This process is now in effect.
10. 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. (Audit Report page 9)	A mail payment log has been created and is being used. Office staff have been trained on proper procedures.

Wheeler Farm RECOMMENDATIONS	CURRENT STATUS
11. 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. (Audit Report page 10)	The Over/Short logs are now being used on a daily basis. The supervisor signs them at the end of each month.
12. Cashiers should be trained in the preparation and maintenance of Cash Over/Short Logs, and the purpose they serve in protecting the employee/cashier. (Audit Report page 10)	Training conducted on 3-11-09 and procedures are being followed.
13. A void slip should be prepared and attached to each voided receipt. (Audit Report page 11)	Training conducted on 3-11-09 and procedures are being followed.
14. Reasons for voided transactions should be written on the void slips. (Audit Report page 11)	Training conducted on 3-11-09 and procedures are being followed.
15. The cashier should sign the void slip to establish accountability, along with a supervisor as evidence of review and approval. (Audit Report page 11)	Training conducted on 3-11-09 and procedures are being followed.
16. 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. (Audit Report page 12)	Training conducted on 3-11-09 and procedures are being followed. We added the review portion for management signature.
17. All credit card refunds should be processed by an experienced and trained person, and if possible, on one specific day of the week. (Audit Report page 12)	Training conducted on 3-11-09 and procedures are being followed. Refunds are now processed each Friday of the week.

Wheeler Farm RECOMMENDATIONS	CURRENT STATUS
18. Wheeler Farm should consider an on-site, full-time fiscal employee. (Audit Report page 14)	Management has been informed of the need for a full-time fiscal employee.

C. HUMAN SERVICES

1. ELLIS R. SHIPP PUBLIC HEALTH CENTER- A Limited Scope Audit of Cash Receipting and Depositing, Capital and Controlled Assets, and Petty Cash and Change Funds. (2008)

The Ellis R. Shipp Public Health Center is a division of the Salt Lake Valley Health Department located in West Valley City. The Center offers such programs as: Baby-Your-Baby, WIC, Family Planning, Immunizations, Breast Cancer Screening, and confidential H.I.V. Testing and Counseling.

The scope of our audit was limited to review of cash receipting and depositing, capital and controlled assets, and petty cash and change funds. The status of each recommendation is indicated below.

Ellis R. Shipp RECOMMENDATIONS	CURRENT STATUS
1. All Monthly Over/Short Logs should be properly reviewed and signed by both the cashier and a supervisor. (Letter Report Page 3)	We concur. The Monthly Over/Short Logs will be reviewed and signed by the supervisor and cashier, and kept on record at the location. If a cashier is off at the end of the month when the monthly reports need to be sent to Administration, the supervisor will sign the log and send it to the Admin office. When the cashier returns, the supervisor will have the cashier sign the log and send a copy of the signed log to the Admin office.
2. Fund Transfer Receipts should be signed by the person preparing a deposit documenting the acceptance of responsibility for money transferred from each cashier. (Letter Report Page 4)	We concur. Sometimes a cashier has to leave early for the day and the employee that is going to do the deposit is away for lunch. In those rare occasions, the cashier will transfer his or her cash box to another cashier. Then the new cashier will transfer the funds to the person preparing the deposit.
3. A supervisor should review all "RE-ENT" transactions on each cashier's daily Cash Drawer Balance Listing. A written explanation should be provided on all voided transactions and both the cashier and a supervisor should sign the void as evidence of review and approval. (Letter Report Page 6)	We concur. All "RE-ENT" transactions are reviewed by a supervisor daily. Most "RE-ENTs" are caused when a cashier has entered the amount received in a different form than it was actually received. For example, the payment was recorded as a check when it really was received as cash. We do not do a void slip on these because the reason for the change is self-explanatory. We prepare void slips when the dollar amount changes.

Ellis R. Shipp RECOMMENDATIONS	CURRENT STATUS
<p>4. Whenever possible, there should be an independent review of the deposit with the daily reports. This independent review should be documented with the signature of the person performing the review. (Letter Report Page 7)</p>	<p>We concur. Independent reviews of the deposits and daily reports are done daily. The reviewer signs the reports. Sometimes, during the busy times or at smaller locations, the review has to be done by someone that was involved with the receipts, but at that point the deposit is secure and gone, so no changes can be made on the forms or cash.</p>
<p>5. The Petty Cash Fund amount should be reduced to a level more appropriate to the needs of the Health Center. (Letter Report Page 8)</p>	<p>We believe the Petty Cash Fund is currently at the appropriate level. This is only a \$500 petty cash fund. Anyone in the Health Department can access it if needed, but it is mostly used by employees at the SHIPP Clinic. SHIPP is some distance from any of our other locations, so if it were low on funds and something came up, it would require a long drive to access a petty cash fund at another clinic. This would not be an efficient use of our employee's time.</p>
<p>6. The Petty Cash Fund Custodian should keep the Petty Cash Fund Imprest checking account register current and use checks in sequential order. (Letter Report Page 8)</p>	<p>We concur. This has been reviewed again with the custodian. Also, the Admin accountant will be reviewing this during her audits of petty cash funds to ensure that policies are being followed.</p>
<p>7. When not in use, small controlled assets should be kept in a secure location, such as a locked drawer or cabinet.</p>	<p>We concur. Small controlled assets will be kept in a more secure location which is not visible to the public. The Controlled Asset Coordinator at each location will be informed of this change.</p>
<p>8. To ensure that the new information is entered into the HATS in a timely manner, employees should be made aware that it is their responsibility to notify the controlled assets coordinator of the change when a capital or controlled asset is moved to a new location within the Health Center. The controlled assets coordinator should update any changes in asset information or location in the HATS as needed. (Letter Report Page 10)</p>	<p>We concur. The Controlled Assets Coordinator is responsible for all items coming in or going out of each location. The Controlled Asset Coordinators will work with IT, managers and staff to ensure that they know that they are to inform them when an item is removed, moved, purchased or replaced.</p>

Ellis R. Shipp RECOMMENDATIONS	CURRENT STATUS
<p>9. The Health Department's IT manager should notify the controlled assets coordinator whenever a transfer, exchange, acquisition, or disposal of any computer equipment or peripheral device is made, to ensure that accurate asset records are maintained. (Letter Report Page 11)</p>	<p>We concur. Health Department IT will print off an Employee Asset Inventory form and give it to the location Controlled Asset Coordinator when equipment is transferred, exchanged, acquired, or disposed of.</p>
<p>10. All controlled assets located at the Health Center should have the proper identification tag of the organization that owns the asset. The controlled assets coordinator should work with the other organizations to ensure that each asset is properly identified and documented on the appropriate asset inventory listing. (Letter Report Page 12)</p>	<p>The Controlled Asset Coordinator will ensure that all Health Department equipment is tagged with a SLVHD inventory tag. The SLVHD is not responsible for the inventory of equipment belonging to an outside agency which is sharing our facilities.</p> <p>If an auditor has a question about a piece of equipment, he or she should give the Facility Inventory Coordinator the serial number and location of the asset in question so that the status of the asset can be verified. Then the auditor can determine whether or not there is a finding. This will save both the auditor and the Health Department time in the audit process.</p>

2. HEALTH DEPARTMENT A/R – An Audit of Data from the Custom Data Processing (CDP) System, Documentation to Support Transactions for the Annual Write-off of Uncollectible Accounts, and Controls for Collection of Delinquent Accounts (2008)

The Salt Lake Valley Health Department administers its own account receivable program. Our audit included an examination of data from the Custom Data Processing (CDP) system, documentation to support transactions for the annual write-off of uncollectible accounts, and controls for collection of delinquent accounts. Due to the recent conversion from Envision to DCP billing system for Environmental Health, the scope of this audit was narrowed to only include the Family Health section. The status of each recommendation is indicated below.

Health Department A/R RECOMMENDATIONS	CURRENT STATUS
1. A monthly CDP encounter-data reconciliation should be performed to identify outstanding items and balance with the accounts receivable billing report, cash collections and adjustments. (Letter Report Page 5)	This is a great idea; however, we would need several more employees to review all accounts each month. We do get a report and verify all receivables outstanding at 60 and 90 days.
2. A monthly accounts receivable reconciliation should be performed to comply with Countywide Policy. (Letter Report Page 6)	This is a great idea; however, we would need several more employees to review all accounts each month. We do get a report and verify all receivables outstanding at 60 and 90 days.
3. An accounts receivable collection ratio analysis should be performed to provide measurement on collection efforts. (Letter Report Page 6)	While this ratio may be interesting, it is of no practical benefit to us; and, therefore, would require more work than it would be worth.
4. Late fees should be reviewed monthly to ensure they are 10 percent of the outstanding account balance. (Letter Report Page 7)	Late fees are computer generated and calculated at month-end based on outstanding balances.
5. The Health Department should explore ways in which the CDP system can be reformatted to tie separate listings of late fee charge to the original invoice or amount that gave rise to the late fee. (Letter Report Page 7)	Late fees don't tie to the original invoice. They tie to the current balance.

Health Department A/R RECOMMENDATIONS	CURRENT STATUS
6. The CDP system should retain logs of users who post charges separate from the last user that accessed the patient's record, including the user ID of the original cashier. (Letter Report Page 8)	This will be corrected when the update of the CDP Medical software is completed by the end of 2009.
7. A monthly detail report of accounts submitted to the District Attorney's Office for collection should be provided to the Clinic's office supervisor for review. (Letter Report Page 9)	The supervisors are already notified by a message on the client screen.
8. Frontline staff should use the United States Postal Service website to confirm if an address is deliverable when practicable. (Letter Report Page 9)	Due to the large volume of clients served each day, this would slow the work down too much to be practical. We will, however, look into the feasibility of doing this for billings that are returned by the Post Office as undeliverable.

3. RUTH V TYLER LIBRARY- A Limited Scope Audit of Cash Receipting and Depositing, Controlled Asset Management, and Change Fund (Nov. 2008)

The Ruth V. Tyler Library is located off the main thoroughfares, but is well worth discovering in its friendly neighborhood setting. Built in 1967, the library was remodeled in 2000 making the building look even more spacious and providing more room for their collections, Internet computers, and service desks. The library also has a growing collection of books, music, and films for Spanish-speaking customers.

The scope of our audit was limited to review of cash receipting and depositing, controlled asset management, and the change funds. The status of each recommendation is indicated below.

RECOMMENDATIONS	CURRENT STATUS
<p>1. The Library should have the copier machine serviced or reset so that the machine's internal change counter accurately reflects the change amount present in the copier's change box</p>	<p>Library staff will count out the change in the counters more often. Subsequent counts since this audit have been correct.</p>
<p>2. The Library should install at least one additional cash register drawer and computer terminal for processing patron transactions. In this way, at least two library cashiers could be assigned individual cash register drawers from which to process transactions. In the event that a cashier finds it necessary to transfer cashiering duties to another cashier during the day, the transfer could be properly documented with an MPF Form 7A, Fund Transfer Form, and the new cashier could assume cashiering duties from that cash register drawer.</p>	<p>Tyler Library has 2.75 FTE whose primary function is to receive cash receipts. These 2.75 FTE staff the circulation desk 60 hours per week. Avg monthly cash receipts total approximately \$158 per day. In a best case scenario, we would comply with this recommendation. However, given present staffing levels and the small amount of our cash receipts, we are unable to implement this recommendation.</p>
<p>3. The Library should install at least one additional cash register drawer and computer terminal for processing patron transactions. Individual cashiers could then be assigned responsibility for cash register funds and any overages or shortages that occur could be traced back to a specific cashier. If a significant shortage or pattern of shortages occurs in the accounts of any cashier, the situation could be investigated.</p>	<p>See #2 above.</p>

4. SOUTH EAST PUBLIC HEALTH CENTER – A Limited Scope Audit of Cash Receipting and Depositing, Capital and Controlled Assets, and Petty Cash and Change Funds (2008)

The South East Public Health Center is a division of the Salt Lake Valley Health Department located in Sandy. The Center offers such programs as: WIC, Immunizations, Medicaid Eligibility, and Women’s Cancer Screening.

The scope of our audit was limited to review of cash receipting and depositing, capital and controlled assets, and petty cash and change funds. The status of each recommendation is indicated below.

South East Public Health Center RECOMMENDATIONS	CURRENT STATUS
<p>1. A supervisor should review all “RE-ENT” transactions on each cashier’s daily Cash Drawer Balance Listing. A written explanation should be provided on all voided transactions and both the cashier and a supervisor should sign the void as evidence of review and approval. Also, the Health Department’s practice of not completing void slips for certain categories of “RE-ENT” transactions should be reconsidered. (Letter Report Page 4)</p>	<p>As per our policy, the Office Manager at The Southeast Clinic reviews all "RE-ENT" transactions and in addition, will now initial them to verify review and approval.</p> <p>All voided transactions are required to have a written explanation which is signed by the cashier and supervisor. This policy has been reviewed with the cashiers, and the Office Manager will insure that this happens.</p> <p>The audit report said "The lack of management oversight of "RE-ENT" transactions could provide an opportunity for a Health Center employee to process a fraudulent transaction." We disagree with this statement. All "RE-ENT" transactions are reviewed by a supervisor, so there is management oversight. Also, the first example given by the auditor of a possible scenario where a fraud could be committed due to our lack of oversight involves a reduction in the amount received. There are two things wrong with the example. One is that all "RE-ENTs" are reviewed by a supervisor, and two, if the amount goes down, the transaction is voided, and the void requires a written explanation which is signed by the cashier and the supervisor.</p> <p>The second example given by the auditor involves a change in payment type, but the</p>

South East Public Health Center RECOMMENDATIONS	CURRENT STATUS
	<p>amount remains the same. Again, this "RE-ENT" is reviewed by the supervisor. So there is management oversight. All checks require photo ID such as a DL and the ID number is to be written on the check. At the end of the day, the actual cash, checks and credit card amounts on the deposit have to tie to the totals entered in CDP. The number of the check is listed on the encounter form and can be traced back to the cashier involved with the encounter, just as it could be if the transaction were voided and reentered. If as the auditor states in the example, the encounter is voided after it is changed, then the issue is the same as in example one. Our policy would require a written explanation of the void which is then signed by the cashier and the supervisor. This is exactly what the auditor is asking for.</p> <p>The auditor said that best practices would be that we have a supervisor review all "RE-ENT" transactions, which we are doing, and that voided transactions be documented, which we are doing. The issue is you believe all "RE-ENTS" should be voided, and believe we have sufficient controls in place for review of the "RE-ENTS." We believe the additional cost in time and money to void all of them and then create a new encounter document would be far greater than any additional benefit to the Department.</p>
<p>2. The Petty Cash Fund balance should be reviewed and reduced to a level more appropriate to the needs of the Health Center. (Letter Report Page 4)</p>	<p>We concur. The Petty Cash Fund for the Southeast Clinic will be reduced to \$300.00.</p>

South East Public Health Center RECOMMENDATIONS	CURRENT STATUS
<p>3. The Health Center's Controlled Assets Coordinator should contact the Health Department's IT Manager and have the computer network components properly identified and tagged. All computer network components should be added to the Health Center's controlled assets list. (Letter Report Page 6)</p>	<p>We concur. The IT Manager will inform the Controlled Assets Coordinator at the Southeast Clinic when computer components need to be identified and tagged.</p>
<p>4. The Health Center's Controlled Assets Coordinator should contact the Health Department's IT Manager and have the computer network components properly identified and tagged. All computer network components should be added to the Health Center's controlled assets list. (Letter Report Page 7)</p>	<p>We concur. Any time controlled or fixed assets are acquired, transferred, replaced, or sent to surplus, HATS will be updated. The Health Center's Controlled Asset Coordinator and the IT Manager will keep each other informed of any changes.</p>

5. SUBSTANCE ABUSE – A Performance Audit of the Processes Used in Delivering and Monitoring the Substance Abuse Programs (2008)

The Salt Lake County Substance Abuse Services Division provides a comprehensive continuum of services including prevention, intervention, treatment, and after-care programs. The Division serves as the local authority for the substance abuse services system through needs assessment, planning, networking, advocacy, and quality assurance activities.

The scope of this audit was limited to a review of the processes used in delivering and monitoring the substance abuse programs. The status of each of our recommendations is listed below.

Substance Abuse RECOMMENDATIONS	CURRENT STATUS
<p>1. The Division should continue to encourage and resolve issues blocking the implementation of the interface developed between VMH's electronic medical record system and the UWITS system to transfer billing data to The Division electronically. (Audit Report Page 14)</p>	<p>The interface is up and running as of the July 2008 billing, which was processed in August 2008.</p>
<p>2. The documentation and billing reports which The Division will accept from VMH should be specified in the contract. Going forward, contract language should require VMH to submit billings for only the service codes and related funding levels specified in their contract. (Audit Report Page 14)</p>	<p>With the interface in place all documentation and billing is now in accordance with current contract specifications. Also, the system automatically checks all service codes and funding levels to ensure that they are in accordance with the contract.</p>
<p>3. The Division should prepare written policies and procedures to ensure that the purpose, authority, and responsibilities of the Division are clearly specified, and available for ready reference. (Audit Report Page 16)</p>	<p>Policies and procedures have been written to address the Division's Assessment and Referral Operation and the related support staff functions in regards to clients.</p>
<p>4. The Quality Assurance Manager should ensure that each contract provider responds in writing, with a plan of corrective action, to audit findings and recommendations related to all programs reviewed. (Audit Report Page 17)</p>	<p>We have implemented a tracking system, which tracks when the report was issued, when a responses is due, and when we have received the response.</p>

Substance Abuse RECOMMENDATIONS	CURRENT STATUS
5. The Division should provide additional follow-up to treatment provider fiscal site visit responses to ensure that all requests are implemented. (Audit Report Page 18)	With the above mentioned tracking system, we are now following up on each corrective action response to ensure that it has in fact been performed as required.
6. The Division Fiscal Manager should perform a monthly reconciliation between UWITS transactions and the Invoice Support Spreadsheet (ISS). (Audit Report Page 19)	This reconciliation is being performed each month and has proven very helpful.

6. YOUTH SERVICES – A Performance Audit of Operational and Compliance Review of the History of Youth Services, Compliance with Internal Policies and Applicable Countywide Policies, Selection of Grants and Contracts, Financial Data, and Performance Factors within Youth Services (2008)

The Division of Youth Services helps families in crisis, providing twenty-four hour, seven day a week crisis counseling and referral services through their Counseling Services. Youth Services' objective is to prevent youth from entering the juvenile justice system.

The scope of our audit was limited to an operational and compliance review that included review of the history since the split from the General Fund (110) to the Grant Fund (120); examination of selected operations; review of selected grants and contracts; analysis of performance factors within Youth Services; and review of financial data. The status of our recommendations is listed below.

RECOMMENDATIONS	CURRENT STATUS
1. Implement a consistent approach to ID tag and track the movement of controlled assets. (Audit Report Page 15)	DYS has purchased a new software, RedBeam Asset Tracking System, to implement a consistent approach to ID tag and track the movement of controlled assets.
2. Train employees to notify in advance Youth Services' I/S personnel of equipment that is being relocated. (Audit Report Page 15)	In order to keep the controlled assets information current and accurate due to any changes, such as owner's information, location, etc, caused by employees' termination and transfers, DYS has asked the program managers to notify Division's IS personnel in advance. In the meantime, DYS's office supervisor will generate a controlled asset change form to Division's IS personnel whenever there is an employment termination or transfer.
3. ACTION TAKEN: <i>In response to our audit observations, all petty cash custodians have been instructed to change the cash box combinations due to the change of fiscal managers.</i> (Audit Report Page 18)	No further actions needed.
4. Cash box combinations will be changed annually as required by Countywide policy. (Audit Report Page 18)	DYS Accountant will change the cash box combinations on the 4 th quarter of each year while he/she is performing the petty cash accounts audits.

D. INFORMATION TECHNOLOGY AUDITS

Because IT audit reports may contain sensitive, security-related information that if generally available could compromise the security of systems and data, they are confidential and have a protected status under provisions of the Government Records Management Act (GRAMA). We are providing herein summaries of these IT audits. More detailed reports were issued to management in the Office involved and to senior management in the Salt Lake County Information Services Division (County IS).

1. AUDITOR'S OFFICE – An IT Audit of the Salt Lake County Auditor's Office.

The Salt Lake County Auditor's Office completed an Information Technology (IT) Audit of the Auditor's Office. This Audit was conducted as a test of the new IT Audit Methodology and to offer the Auditor's office management with information regarding their IT security and controls. The scope of the audit included evaluating operations and systems security, including:

- Auditor's office core applications and databases
- Network components and infrastructure
- PC's servers and other IT-related equipment

Findings were generally related to gaps between business and IT objectives, outdated equipment, or undefined roles and responsibilities for IT related tasks. County IS and the Auditor's office worked together to resolve the findings and create a more secure and stable operating environment for the Auditor's office and the County. Some of the key outcomes are as follows:

- The Auditor's office established an IT equipment rotation plan to update the outdated workstation and server environment.
- The Auditor's office implemented a disk-to-disk-to-tape backup process along with an offsite tape rotation for the protection of mission critical information.
- County IS and the Auditor's office formed an IT security committee to draft and recommend Countywide IT security policies and implement a Countywide IT Security Awareness program.
- The Auditor's office and County IS worked together to join the Auditor's workstations to the County domain.
- The Auditor's office decommissioned their stand-alone email system and migrated to the County's email system.
- The Auditor's office moved their servers from the Auditor's computer room to the County data center.
- The Auditor's office and County IS consolidated GIS Licenses to a single contract managed by County IS and moved the license manager from the Auditor's office to a centralized server managed by County IS.

2. SANITATION DIVISION – An IT Audit of the Salt Lake County Sanitation Division of the Public Works Department.

The Salt Lake County Auditor's Office completed an Information Technology (IT) Audit of the Sanitation Division. Sanitation provides refuse and recycling collection services for the unincorporated county and the cities of Herriman, Holladay, Cottonwood Heights, Taylorsville, and part of Murray.

Findings were generally related to gaps between business and IT objectives, or undefined roles and responsibilities for certain IT related tasks. Several areas of strength were also recognized.

The scope of the audit included evaluating operations and systems security, including:

- Sanitation's core applications and databases
- Network components and infrastructure
- PCs, servers and other IT-related equipment

E. MAYOR OPERATIONS

1. STAT AND GENERAL – An Audit of the Stat and General Fund, 5000

The Stat and General Fund is under management of Mayor Operations and is administered by an “associate fiscal administrator” who prepares the initial budget and approves expenditures for that organization.

Our review focused on Fund 110, General Fund, organization number 5000, Stat and General Fund. Our audit criteria included County Ordinance 2.95, “County Budget Process,” and Countywide Policy #1200, “Contributions/Waivers.” The Stat and General Fund has no written procedures regarding payment of invoices, but measures are in place to ensure invoices are paid correctly and timely.

We found no exceptions to report regarding compliance of the Stat and General Fund and therefore our report solely described the organization and process of budget and payment of expenditures from that fund.

F. PUBLIC WORKS

1. ANIMAL SERVICES – A Performance Audit to Identify the Costs vs. Benefits of Services Being Provided, Efficiencies that could be Achieved, Problems Encountered in Attracting and Retaining Contract Cities, and to Determine how Animal Services Compared to Other Animal Services Agencies Locally and Nationally. (2008)

Salt Lake County Animal Services Division provides consistent, reliable, and professional solutions for animal-related problems. Animal Services serves the jurisdictions of Salt Lake City, Taylorsville City, and the unincorporated areas of Salt Lake County.

Our audit was initiated in large part from Salt Lake City’s pricing and service delivery concerns in contract negotiations for their fiscal year, 2008-2009. However, observations are equally relevant to Herriman, also a contract city, and contributing member to Animal Services’ viability and organizational strength.

Our objectives were to identify the costs vs. benefits of services being provided, efficiencies that could be achieved, and problems encountered in attracting and retaining contract cities. In addition, our purpose was to determine how Animal Services compared to other animal services agencies locally and nationally. The status of our recommendations is listed below.

Animal Services RECOMMENDATIONS	CURRENT STATUS
<p>1. Animal Services should promote the benefits of its services to the County by:</p> <ul style="list-style-type: none"> ➤ Developing a public awareness and advertising campaign around animal control and welfare education. ➤ Emphasizing the Mayor’s goal of reducing euthanasia of unwanted animals through proactive spay/neuter programs. <p>(Audit Report Page 21)</p>	<p>Animal Services completely agrees that we need to develop public awareness and advertising campaigns. At this time funding is not available for these efforts. Efforts being made within current budget constraints include:</p> <ul style="list-style-type: none"> -A commitment to release an average of 1 press release or new article each month. -Development of monthly statistical reporting to help us better identify where we have opportunities for improvement in our operations. This will allow us to further showcase our efforts and achievements as well as design programs to directly address challenges. -We are designing an information booklet that details our programs and highlights areas where we stand out. <p>Programs emphasizing the Mayor’s goal of reducing euthanasia:</p> <ul style="list-style-type: none"> -The “Bully Breed” program that is in the

Animal Services RECOMMENDATIONS	CURRENT STATUS
	<p>pre-launch phase is directed at resolving the very real problem of the number of “bully breed” type dogs euthanized in our shelter. The program elements include enforcement, spay/neuter education and pet sterilization opportunities.</p> <p>-We are also planning a “County Spay Day” this June. The goal is to perform 80-100 spays/neuters for dogs and cats in the jurisdictions we serve. Spay / neuter is a necessary component in any plan to reduce euthanasia.</p>
<p>2. Animal Services should formulate a plan to attract and retain more contract cities by:</p> <ul style="list-style-type: none"> ➤ Developing an animal services costing model that can easily demonstrate to potential client cities the economies of scale of aggregating animal services at the County level. <p>(Audit Report Page 21)</p>	<p>Animal Services is constantly working to attract and retain contract cities. In this effort we are developing a menu of services that would allow cities that are not interested in full service to choose only those services they need such as after hour officer response or animal sheltering.</p> <p>We have 2 temporary employees hired specifically to do analysis of our current costing method and to develop a new model. They have developed a new model that we are evaluating at this time. We will be working with the Mayor’s and Auditor’s offices in the near future to evaluate the applicability of this model.</p>
<p>3. Conclude negotiations with Salt Lake City regarding the requirement for “full-cost” recovery of indirect charges allocated to the Municipal Services Fund, including Employee Service Reserve (ESR), and County General Fund overhead (overhead). (Audit Report Page 23)</p>	<p>The Salt Lake City contract has been agreed upon. The documents are with the Salt Lake City and County Attorney’s offices. The service levels have been adjusted to allow us to recover ½ the indirect charges and provide service within the proposed contract rate.</p>
<p>4. Consider recovering the full cost of indirect charges by means of a phased in allocation of a greater percentage of these costs over a period of years, eventually reaching full recovery. (Audit Report Page 23)</p>	<p>See #3</p>

Animal Services RECOMMENDATIONS	CURRENT STATUS
<p>5. Animal Services should develop a presentation to persuasively demonstrate to the contract cities the equity and reasonableness, as well as the statutory requirement for a portion of overhead to be allocated to municipal service functions. (Audit Report Page 25)</p>	<p>Because city budgets are handled differently from the county's budget and cities do not fully cost out their programs / services, it is difficult to compare the costs for a city to provide service with the costs we consider when putting together our contract proposals. This puts the county at a significant disadvantage when trying to demonstrate the equity and reasonableness of allocating overhead and ESR.</p>
<p>6. The County Mayor and Council should consider working with the State legislature to clarify the statutory intent and language regarding the requirement to allocate municipal services' overhead costs to entities with which they contract. (Audit Report Page 28)</p>	<p>Currently the Council and Mayor are reviewing the 2009 budget and formulating the 2010 budget. The allocation of all overhead costs will be added before any movement is made to consider working with the legislature to adjust or clarify statutory intent or language.</p>
<p>7. The Public Works Division should continue to examine the appropriate classification of animal control and welfare programs between specific municipal and general county services and adjust the cost model to more appropriately allocate these costs to unincorporated and Countywide taxpayers. (Audit Report Page 29)</p>	<p>At the current time 60% of both the Education component and the Adoption component are funded through the General Fund.</p>
<p>8. Animal Services should continue to promote the Countywide impact of animal adoption and animal control education initiatives that support the Mayor's goal of significantly reducing animal euthanasia. (Audit Report Page 29)</p>	<p>See #7</p>

Animal Services RECOMMENDATIONS	CURRENT STATUS
<p>9. Animal services should increase public awareness of the shelters' capacity for large-animal pick up, transport, and sheltering, and consider transferring these programs and a portion of related administration costs to the general fund. (Audit Report Page 29)</p>	<p>The brochure in development includes information regarding our ability to provide care and shelter for livestock in addition to traditional domestic pets.</p>
<p>10. The County Mayor and Council should continue the effort to raise community awareness of the quality and breadth of services provided by Animal Services, including:</p> <ul style="list-style-type: none"> ➤ Proactive spay/neuter program reducing the need for euthanasia ➤ Animal care and treatment education creating a healthier animal population (Audit Report Page 32) 	<p>The Department of Public Works is formulating a community outreach program which will include Animal Services.</p>
<p>11. County officials should consider a standardized approach to contracting for municipal services which highlights:</p> <ul style="list-style-type: none"> ➤ Economies of scale in operations ➤ Additional career opportunities for employees of a larger workforce ➤ More equitable cost sharing among municipalities ➤ Broader array of services, such as large-animal sheltering, veterinary services, and proactive community outreach (Audit Report Page 32) 	<p>Currently the County Sheriff is promoting the Unified Police Force and describing the advantages mentioned in this recommendation. In developing the 2010 budget the County Council and Mayor may also see the need to promote the advantages of the County's services, including Animal Services, to the local municipalities.</p>

Animal Services RECOMMENDATIONS	CURRENT STATUS
<p>12. Animal Services should publicize the variety and depth of service which include:</p> <ul style="list-style-type: none"> ➤ Well-maintained, state-of-the-art equipment and facilities ➤ Educated and motivated staff ➤ High-quality care ➤ Proactive educational outreach programs <p>(Audit Report Page 33)</p>	<p>See #1</p>
<p>13. Animal Services should implement operational changes by:</p> <ul style="list-style-type: none"> ➤ Mailing or emailing complaint logs instead of field officers delivering them ➤ Reducing the coverage hours that field officers are on duty <p>(Audit Report Page 33)</p>	<p>We have implemented an Operational Excellence program that focuses on improving processes and eliminating wasteful activities. We are looking at the suggestions in the audit and much more.</p>
<p>14. Animal Services should consider incorporating some of these innovative ideas into their strategic planning, particularly the fund raising innovations that could assist in providing non-tax sources of operating revenues. (Audit Report Page 35)</p>	<p>We are working on a variety of innovative ideas, many of which we expect to launch during 2009. These include updating our website and adding online licensing, a quarterly newsletter, expanding off-site adoptions, and an expanded foster network.</p> <p>We are looking into sponsoring a variety of trainings from national groups such as the American Humane Association. Sponsoring makes these trainings available to our staff at greatly reduced cost. We send staff to training made available to us through our status as a PetSmart Charity Rescue Waggin' source shelter. We receive this training at no cost.</p> <p>We currently partner with Hills Pet Products to provide high quality pet food for the animals we house at a greatly reduced cost. This helps us ensure quality care for the animals and keeps the cost of feed low.</p>

Animal Services RECOMMENDATIONS	CURRENT STATUS
	<p>We provide DVD's to adopters giving them basic care information in an easily accessible form. These are provided through Science Diet and Animal Planet. Our current kennel management database is operationally very efficient. Animals are entered into our system within 24 hours of being impounded and a picture of each animal is completed within 48 hours. These pictures are uploaded to a national website which is accessible through a link from our own website, multiple times each day. This ensures the animals are visible and accessible via web in an efficient manner.</p>
<p>15. The fact that many of the peer-county agencies surveyed provide animal services covering their entire county, including all cities, with quality, comprehensive services in up-to-date facilities could be used to bolster the argument for consolidation of services in Salt Lake County. (Audit Report Page 42)</p>	<p>We agree with the audit report that a countywide service would be more efficient and less confusing to the citizens of Salt Lake County. How to accomplish this, however, still needs to be resolved.</p>
<p>16. Animal Services should work to decrease the per capita rate charged to Salt Lake City through measures noted in other recommendations of this report. (Audit Report Page 44)</p>	<p>We are making every effort to reduce the rate charged to Salt Lake City.</p>
<p>17. Animal Services should promote the economies of scale achieved by many peer counties by providing services to nearly all municipalities of their county. (Audit Report Page 44)</p>	<p>See #15</p>
<p>18. Animal Services should evaluate whether their current staffing levels and fleet sizes are appropriate to the population size being served. (Audit Report Page 46)</p>	<p>At the time of the audit we had 51.5 employees. That number has been reduced almost 10% to 46.75.</p>

Animal Services RECOMMENDATIONS	CURRENT STATUS
19. Animal Services should examine its fee structure and raise fees in a way that will increase revenues while minimizing the impact of any fee increases on residents in the service area. (Audit Report Page 54)	We implemented a fee increase for unincorporated Salt Lake County January 1 st . A revised fee structure is under discussion in Salt Lake City at this time.
20. Animal Services should review and strategize on how existing balances could be spent in useful ways within their designated categories. (Audit Report Page 58)	We currently use our donated funds to improve our operations and improve the care for the animals. During 2008 we used donated funds to remodel our cattery, to provide expanded veterinary care for injured dogs and cats, and to offset adoption costs improving adoption opportunities for hard to adopt animals. In 2009 we will be utilizing donated funds to pilot programs such as the Bully Breed program and the County Spay Day.
21. Animal Services should consider developing an endowment fund to provide a self-sustaining revenue source to augment its tax and contract revenues. (Audit Report Page 58)	This has been considered, however, it is difficult to develop an endowment for a government organization that would be large enough to provide a self-sustaining revenue source without receiving large donations or bequests that could be set aside. However, we are launching programs that will better utilize our donated funds alongside efforts to showcase our achievements and generate more donations.

IV. RECOMMENDATIONS CARRIED OVER FROM PREVIOUS YEARS

A. ADMINISTRATIVE SERVICES

1. GASCARD 2004 – Audit Of 2004 Gas Card Transactions (August 2006)

GASCARD RECOMMENDATION 1	
	We recommend that the County develop and implement policies dictating the products and related charges allowed for Salt Lake County GasCard users, or, implement recommendation #2 or 3 listed below. (Audit Letter, Page 14)
19th ANNUAL REPORT STATUS – 2007	
	By June 30, guidelines will be developed for County use. These will outline the types of services that Fleet Management can provide and those services that will need to be purchased elsewhere. However, gas card can only be used for fuel. Other mechanisms will be used to purchase services.
20th ANNUAL REPORT STATUS - 2008	
	In 2008 Fleet Management took over the management of several fuel sites. Employees using these fuel sites no longer need gas cards. Remaining gas cards are restricted to a dollar amount per transaction and per month. The transaction amount takes into account tank size and reasonable cost of oil change. Transactions are reviewed montly and information is shared with user's management. At this point Gas cards have not been restricted only to fuel. Contracts for other services have not been developed. This may be considered in 2009.
GASCARD RECOMMENDATION 2	
	We recommend that, in accordance with County Fleet's proposal, use of GasCard be restricted to purchases of fuel. (Audit Letter, Page 14)
19th ANNUAL REPORT STATUS – 2007	
	Will be completed by June 30, 2008
20th ANNUAL REPORT STATUS - 2008	
	See recommendation #1.
GASCARD RECOMMENDATION 3	
	We recommend that the County and the State of Utah work with Fleetcor to provide product coding restrictions that correspond to the adopted policy. (Audit Letter, Page 14)

19th ANNUAL REPORT STATUS – 2007	
	Will be completed by June 30, 2008, for fuel only.
20th ANNUAL REPORT STATUS - 2008	
	See recommendation #1.
GASCARD RECOMMENDATION 4	
	We recommend that Fleet work to ensure that PINs assigned to terminated employees, volunteers and subcontractors are promptly disabled after they no longer work for the County. (Audit Letter, Page 18)
18th ANNUAL REPORT STATUS – 2006	
	We are currently working with IS and Personnel to develop a plan to manage this.
19th ANNUAL REPORT STATUS – 2007	
	By April 1, the database will be converted to EIN's and reconciled each pay period with the County payroll system.
20th ANNUAL REPORT STATUS - 2008	
	This was completed in 2008.
GASCARD RECOMMENDATION 5	
	We recommend that guidelines regarding car washes, including allowable price range, and approved locations, be implemented and that controls be developed to prevent transactions outside of those limits. (Audit Letter, Page 33)
19th ANNUAL REPORT STATUS – 2007	
	By June 30, 2008, car washes will not be allowed under the gas card program. Contracts will be put into place to allow car washes and divisions will be responsible for the oversight of these purchases.
20th ANNUAL REPORT STATUS - 2008	
	See Recommendation #1.
GASCARD RECOMMENDATION 6	
	We recommend that, in accordance with County Fleet's proposal, use of GasCard be restricted to purchases of fuel. (Audit Letter, Page 33)
18th ANNUAL REPORT STATUS – 2006	
	We are planning on implementing an internal fueling system this year. We plan on turning car washes over to the divisions. We will contract for all oil changes.
19th ANNUAL REPORT STATUS – 2007	
	By April 1, the internal fueling system should be operational. By June 30, contracts will be in place for car washes and oil changes.

20th ANNUAL REPORT STATUS - 2008	
	Customers using the Fleet Management sites purchase car washes themselves and procure oil changes through Fleet Management. For customers using gas cards see recommendation #1.
GASCARD RECOMMENDATION 7	
	We recommend that the County and the State of Utah work with Fleetcor to provide product coding restrictions that correspond to the adopted policy. (Audit Letter, Page 33)
19th ANNUAL REPORT STATUS – 2007	
	By June 30, 2008, the internal fueling system will be operational. Remaining gas cards will be for fuel purchases only. Agreements will be in place for carwashes and oil changes.
20th ANNUAL REPORT STATUS - 2008	
	See recommendations #1 and #6.
GASCARD RECOMMENDATION 8	
	We recommend that agreements with retailers be developed that would specify the amount the County will pay for oil changes and which services will be included. (Audit Letter, Page 36)
18th ANNUAL REPORT STATUS – 2006	
	We intend to have separate contracts within the next year.
19th ANNUAL REPORT STATUS – 2007	
	Will be completed by June 30, 2008.
20th ANNUAL REPORT STATUS - 2008	
	See recommendation #1.
GASCARD RECOMMENDATION 9	
	We recommend that the price of oil change be monitored for compliance with any guidelines and/or restrictions developed. (Audit Letter, Page 36)
19th ANNUAL REPORT STATUS – 2007	
	Will be completed by June 30, 2008.
20th ANNUAL REPORT STATUS - 2008	
	See recommendation #1.
GASCARD RECOMMENDATION 10	
	We recommend that the County seek a competitively bid contract, paid for and administered outside of GasCard, for all oil changes. (Audit Letter, Page 36)

19th ANNUAL REPORT STATUS – 2007	
	Most oil changes will be performed by Fleet. Those that are not performed by Fleet will not be paid for using gas cards.
20th ANNUAL REPORT STATUS - 2008	
	See recommendations #1 and #6.
GASCARD RECOMMENDATION 11	
	We recommend that Fleet develop and communicate written guidelines regarding oil changes and other maintenance services. (Audit Letter, Page 43)
19th ANNUAL REPORT STATUS – 2007	
	Fleet has promoted the concept of a once-a-year checkup for every vehicle by Fleet Management. Most needed services will be performed during this checkup. Fleet Management has developed maintenance schedules for every vehicle in the Fleet. Fleet will notify a division if a vehicle is being overly maintained. They will work with the Division Fleet Manager for approval prior to providing services.
20th ANNUAL REPORT STATUS – 2008	
	During 2008 many vehicles were inspected and serviced by Fleet. Fleet meets yearly with customers and discusses concerns related to maintenance. Fleet staff attend staff meetings of users to discuss proper maintenance.
GASCARD RECOMMENDATION 12	
	We recommend that Fleet develop and communicate written guidelines regarding air filters and other maintenance services. (Audit Letter, Page 45)
19th ANNUAL REPORT STATUS – 2007	
	This will be part of the maintenance program.
20th ANNUAL REPORT STATUS - 2008	
	See Recommendation #14.
GASCARD RECOMMENDATION 13	
	We recommend that drivers submit all their receipts for oil changes and that they do so on a timely basis. (Audit Letter, Page 47)
19th ANNUAL REPORT STATUS – 2007	
	Part of the contract for oil changes will be the stipulation that receipts be sent to Fleet electronically on a regular basis. In our experience, drivers do not consistently provide the information.
20th ANNUAL REPORT STATUS - 2008	
	Fleet is not collecting receipts. See Recommendations #1 and #6.

GASCARD RECOMMENDATION 14	
	We recommend that the County seek a competitively bid contract with a single provider, paid for and administered outside of GasCard, for all oil changes and that driver receipts be compared to transactions billed by the contractor. (Audit Letter, Page 47)
19th ANNUAL REPORT STATUS – 2007	
	By June 30, 2008, we intend to have a contract in place.
20th ANNUAL REPORT STATUS - 2008	
	Fleet is not collecting receipts. See recommendations #1 and #6.

2. VEHICLE REPLACEMENT – Limited Performance Audit (January 2005)

VEHICLE REPLACEMENT RECOMMENDATION 1	
	We recommend that Fleet Management monitor the impact of implementing the recommendations in sections 3.3 and 3.5 of this report by tracking their effect on the fund cash balance. (Audit Report, Page 19)
17th ANNUAL REPORT STATUS – 2005	
	Fleet is tracking its fund cash balance and will make adjustments to the maintenance rates and replacement rates accordingly.
18th ANNUAL REPORT STATUS – 2006	
	<p>Each year, inflation rates are adjusted by the Fleet Director based on the economy and research of industry trends.</p> <p>Fleet is still in the process of analyzing shop rates. We have revised the cost accounting system to capture costs related to the different services provided. Through 2007 we will work to further refine our costs in each area and by 2008 will adjust the rates accordingly.</p>
19th ANNUAL REPORT STATUS – 2007	
	Fleet has analyzed all rates and adjusted accordingly. During 2007, rates for gallon of fuel were lowered to 15 cents per gallon. In 2008, the rate will increase to 20 cents per gallon. The entire rate structure for parts was modified in 2007. Labor rates were analyzed and will be increased by \$5.00 starting in 2008. The rates were reviewed and approved by the Fleet Board. The motor pool program, including rates, is still being looked at and modifications will be made by mid-2008.

20th ANNUAL REPORT STATUS - 2008

We believe Fleet Management has completed the above mentioned recommendations.

The fast rotation program has not continued. Each year, inflation rates and other data affecting replacement rates, are adjusted by the Fleet Director based on the economy and research of industry trends. Over the last three years, excess customer balances within the replacement fund have been rebated back to the customers through decreases to their yearly replacement levys. The balance of the replacement fund is reviewed yearly by the Administrative Services Department Fiscal staff.

Fleet Management has revised the cost accounting system used to capture costs related to the various services provided. All services have been reviewed and all of the rates have been revised as of the end of 2008. Rates are set at a level to cover current costs. Depreciation is calculated into the rates to allow a buildup in the fund for future capital equipment needs. Fleet Management has prepared a three year plan outlining capital equipment needs. Rates for each service are reviewed yearly by management, Administratives Services Department Fiscal staff and the Fleet Board. Fleet Management prepares cash flow statements, reviewed by the Administrative Services Department on a regular basis, showing the status of the fund balance. Any balance in the operating fund has a specific, future use. If the balance of the operating fund is in excess of specific, future uses, the rates are decreased in order to decrease the level of the fund.

B. ASSESSOR

1. SALT LAKE COUNTY ASSESSOR – Limited Scope Audit Of Cash Handling and Capital and Controlled Assets (December 2007)

ASSESSOR RECOMMENDATION 1	
	A supervisor should indicate approval of credit transactions and voids on the documentation included with the daily deposit. (Audit Letter, Page 6)
19th ANNUAL REPORT STATUS – 2007	
	Will be implemented.
20th ANNUAL REPORT STATUS - 2008	
	Recommendation has been implemented.
ASSESSOR RECOMMENDATION 2	
	All employees with individually assigned assets should complete the “Controlled Assets Inventory Form--Employee,” and the form should be reviewed and signed annually. (Audit Letter, Page 8)
19th ANNUAL REPORT STATUS – 2007	
	Will be implemented.
20th ANNUAL REPORT STATUS - 2008	
	Recommendation has been implemented.
ASSESSOR RECOMMENDATION 3	
	The controlled assets list should be updated to record the transfer of the two computers, and forms PM-2 should include serial numbers to verify transfer of assets to surplus. (Audit Letter, Page 8)
19th ANNUAL REPORT STATUS – 2007	
	Will be implemented.
20th ANNUAL REPORT STATUS - 2008	
	Recommendation has been implemented.

C. COMMUNITY SERVICES

1. COUNTY ICE CENTER – A Limited Scope Audit Of Cash Receipting and Depositing, Accounts Receivable, Capital and Controlled Assets, Petty Cash, Pro-Shop Sales, and Concessions Sales and Vending (April 2007)

ICE CENTER RECOMMENDATION 1	
	We recommend that due date and interest rate stated in Paragraph 2 of the current Ice Rental Agreement be modified to comply with Countywide Policy #1220, "Management of Accounts Receivable and Bad Debt Collection." (Audit Letter, Page 6)
19th ANNUAL REPORT STATUS – 2007	
	The Ice Rental Agreement is currently being changed to align with this policy.
20th ANNUAL REPORT STATUS – 2008	
	The contract has been changed to comply with County-wide policy #1220. The policy now states that the due date must be 30 days from the date of the invoice, and the interest rate needs to be at 1.5%. Therefore, the due date is the last day of the month and the interest rate is 2%.

2. SALT LAKE CITY SPORTS COMPLEX – Limited Scope Audit Of Cash Receipting and Depositing, Accounts Receivable, Capital and Controlled Assets, Vending and Pro-Shop Operations (December 2004)

SPORTS COMPLEX RECOMMENDATION 1	
	We recommend, based on the variety of items for sale and the sales volume experienced, that a software program be used to control the inventory for the Pro-shop at the Sports complex. (Audit Letter, Page 16)
16th ANNUAL REPORT STATUS – 2004	
	Sportsman software is currently in use. We have requested that a program be developed by the software developers. This is still in progress.
17th ANNUAL REPORT STATUS – 2005	
	Implementation in progress. We are still waiting on Sportsman Software to develop.
18th ANNUAL REPORT STATUS – 2006	
	Sportsman currently creating an inventory control upgrade projected to be installed in August of 2007.
19th ANNUAL REPORT STATUS – 2007	
	Sportsman stated that their new software program Sequel which will be installed this year by/before Fall 2008 will have the means for controlling inventory in the Pro-shop and Sports Complex. Until then SLC Sports Complex is conducting inventory regularly with their current system.
20th ANNUAL REPORT STATUS - 2008	
	<p>Recreation is currently in the process of updating the Sportsman Software program to "Sequel". Currently waiting on approval from Contracts & Procurement. Goal is to have this program installed by 12/2009. This program allows for greater flexibility for controlling inventory as recommended by the Auditors Offices.</p> <p>The Sports Complex has continued to conduct regular inventory with their current system they have in place.</p>

3. WHEELER FARM – Limited Scope Audit Of Cash Receipting and Depositing, Capital and Controlled Assets, Antique Assets Historic Collection Items, Vending and Country Store, Rental Policies and Agreements, and Staffing and Related Issues (March 2005)

WHEELER FARM RECOMMENDATION 1	
	We recommend that a determination be made, with the assistance of a professional in the field, as to the status of each collection item, whether it is an antique, otherwise items should be added to the controlled, or fixed asset inventories, as appropriate, or disposed of according to policy. (Audit Letter, Page 11)
17th ANNUAL REPORT STATUS – 2005	
	Implementation in progress. A professional appraiser has not been located as of this date. The number of items in the collection has not increased since the audit. The Auditors office will be contacted in August to move forward with the appraisal process which will lead to reducing the size of the inventory currently on the farm.
18th ANNUAL REPORT STATUS – 2006	
	Not yet implemented. New Director assigned to the Farm will locate an appraiser.
19th ANNUAL REPORT STATUS – 2007	
	Wheeler Farm has scheduled a professional appraiser from Bearcat Appraisers to tour the site on February 20, 2008. They will provide an estimated cost to conduct an evaluation of all items as requested by the Auditor's office stated above.
20th ANNUAL REPORT STATUS - 2008	
	Wheeler Farm Friends Advisory Board has secured the services of Darlene Turner (Consultant) who has completed one Historical Grant through the Office of Museum Services. During the execution of the grant, she has begun the initial input of items into the Past Perfect program as well as mentor the Advisory Board on their roles to "solicit and manage both funds and property to be used in the restoration, improvement, and continuation of Wheeler Farm."
WHEELER FARM RECOMMENDATION 2	
	We recommend that the items determined to be valuable antiques be catalogued in accordance with American Association of Museum policies. (Audit Letter, Page 11)
17th ANNUAL REPORT STATUS – 2005	
	Research has been completed to acquire software to catalogue items, i.e., Past Perfect Information is being reviewed and Utah Office of Museum resources will be contacted in July for advisement.
18th ANNUAL REPORT STATUS – 2006	
	Not yet implemented. Previous Director retired. New Director will begin researching and implementation of this recommendation.

19th ANNUAL REPORT STATUS – 2007

Wheeler Farm has scheduled a professional appraiser from Bearcat Appraisers to tour the site on February 20, 2008 to provide an estimated cost to catalogue items of value in accordance with American Association of Museum, as requested by the Auditor's office stated above.

20th ANNUAL REPORT STATUS - 2008

Wheeler Farm has purchased a laptop computer and Past Perfect Software in order to catalog and log items of of historical significance that fit the interpretive period of collection (1890-1920). The Wheeler Farm Friends (Advisory Board) will begin the process of determining which items are to be added to Past Perfect and which items are to be eliminated upon continued receipt of Grant funding.

D. HUMAN SERVICES

1. LIBRARY SYSTEM – Limited Scope Audit Of Cash Receipting and Depositing and Capital and Controlled Assets (August 1998)

LIBRARY SYSTEM RECOMMENDATION 1	
	The Library should replace its cash registers to reflect advanced technology such that a collections total can be produced for each cashier and the cashiering and cataloging systems can be integrated. (Audit Letter, Page 15)
11th ANNUAL REPORT STATUS – 1998	
	Implementation in progress. Library management stated, "In 1998, we purchased five 'smart' cash registers. Other cash registers will be replaced as funding is available and as needed. The Library's 1990 RFP for automated services asked vendors to supply a system that would integrate circulation transactions with cash register functions. No such system was available then or now that will accomplish these tasks and handle the volume of activity that the County Library has each day. We will continue to work with library system vendors to encourage the development of this capability. Once it becomes available we will consider the cost benefits of purchasing such a system."
12th ANNUAL REPORT STATUS – 1999/2000	
	Partially implemented. Library management stated, "Cash registers that are 'integrated' with our library automation system are still not available. We have, however, replaced all of our cash registers with new registers which have enforced operator codes, thus making it easier to track individual transactions to the cashier responsible."
14th ANNUAL REPORT STATUS – 2002	
	Partially implemented. Library management stated, "DYNIX still has not integrated their library automation system with our cash registers. We wish this would happen as we are now contemplating accepting debit and credit cards and the same problem will exist without integration. We will continue to 'put pressure' on DYNIX."
15th ANNUAL REPORT STATUS – 2003	
	Library management stated, "For six years, we have been told that Dynix was in the process of developing a system that could be integrated with the cash registers. This, however, has not come to fruition and no progress has been made. Consequently, we (our Director, Jim Cooper, Our Associate Director, Gretchen Freeman, and Mike Stoker) met with three representatives from Dynix and indicated to them our concerns about the lack of progress being made relevant to integrating cash registers and the Dynix system. We also expressed concerns about the quality of accounting-type information available to management from the system. They acknowledged our concerns and asked if we would be interested in meeting with them to discuss it further. I have since spoken to Jim Wightman of the Auditor's Office to determine if the Auditor's Office would be interested in participating in this discussion."

16th ANNUAL REPORT STATUS – 2004	
	We changed platforms in December 2004 from Dynix to Horizon. There are still no integrated cash registers available with Dynix. However, we have been told that a company by the name of Envisionware can provide such machines and plan to investigate further as soon as our two new libraries are open and there is more time.
17th ANNUAL REPORT STATUS – 2005	
	A Request for Proposal has been written and submitted to Purchasing for purchase of an integrated cashing system. The requisition number is L106294.
18th ANNUAL REPORT STATUS – 2006	
	This RFP is pending issuance. The Library conducted various business case analyses as requested and vetted the project through the IT Governance Committee. It is now in the District Attorney's Office for final review and hopefully should be out for public response shortly. The previous requisition number has been deleted and a new one assigned (LI07199).
19th ANNUAL REPORT STATUS – 2007	
	A contract was awarded late 2007 to Comprise Technologies Inc. Equipment is on site and beta testing is in progress on the client side with full implementation expected Spring of 2008.
20th ANNUAL REPORT STATUS - 2008	
	Totally inplemented and working well.

2. WHITMORE LIBRARY – Limited Scope Audit Of Cash Handling Operations, Capital and Controlled Assets, and The Purchasing Cards. (October 2007)

WHITMORE RECOMMENDATION 1	
	The Library System should proceed with implementation of its anticipated software for integrating library management and cashiering functions. (Audit Letter, Page 7)
19th ANNUAL REPORT STATUS – 2007	
	A contract was awarded in late 2007 to Comprise Technologies Inc. Beta testing on the client side is now in progress with full implementation expected in the Spring of 2008.
20th ANNUAL REPORT STATUS - 2008	
	Totally implemented and working well.

E. PUBLIC WORKS

1. ANIMAL SERVICES – Limited Scope Audit Of Cash Receipting and Depositing, Petty Cash, Imprest, and Change Funds, Capital and Controlled Assets and Accounts Receivable (September 2005)

ANIMAL SERVICES RECOMMENDATION 1	
	We recommend that Animal Services develop an aging report for its accounts receivable. (Audit Letter, Page 17)
17th ANNUAL REPORT STATUS – 2005	
	Implementation in progress.
18th ANNUAL REPORT STATUS – 2006	
	Created a Crystal report that searches the Chameleon database for all outstanding debt. Because so much of the debt on the report is old, we are currently researching the older data to verify accuracy. The newer data is being reviewed to determine status and to ensure that the information in the database is accurate.
19th ANNUAL REPORT STATUS – 2007	
	Most of the old debt has been updated. We are now working on the more current debt. The Crystal report has been modified to allow a date range selection which can give us an idea of the time frames. However, we have not formally implemented this due to a back log of updates in Chameleon for collections accomplished through the District Attorney’s office. Our current goal is to have this information updated in the system within 3 months. Once this data is updated I will continue to modify the Crystal report to give us a more useful aging report.
20th ANNUAL REPORT STATUS - 2008	
	We now have an aging report that is pulled from the Chameleon database and lists outstanding debt by person. This report can be pulled for a specified time period.

2. SANITATION – Limited Scope Audit Of Cash Handling and Depositing (July 2007)

SANITATION RECOMMENDATION 1	
	We recommend that, as a short-term solution, the “Sani” on-line system for tracking accounts receivable is programmed to allow for receipt numbers to be entered once payments are made; and that Sanitation management develop an automated cash registering system integrated with an accounts receivable management system. (Audit Letter, Page 7)
19th ANNUAL REPORT STATUS – 2007	
	<p>The division consulted with an outside agency to implement QuickBooks for an automated cash registering system integrated with the accounts receivable system.</p> <p>Until fully operational, the new system is running a parallel system with written receipts. We anticipate full implementation by March 1, 2008.</p>
20th ANNUAL REPORT STATUS - 2008	
	Several automated cash receipt programs have been attempted; however, input from County Internal Audit revealed problems with the QuickBooks system; a partial implementation of QuickBooks is tracking some accounts receivable and an excel program is tracking other accounts receivables. Both systems (QuickBooks and excel) meet County policies and procedures in cash handling. The County does not provide adequate/alternative automated cash receipt programs nor the IS staff to properly support and maintain them.
SANITATION RECOMMENDATION 2	
	We recommend that Sanitation implement its on-line cashiering system to replace the manual receipting process, and that necessary resources be obtained for its implementation and training in its use, operation and functionality. (Audit Letter, Page 8)
19th ANNUAL REPORT STATUS – 2007	
	See previous response. The implementation and training of personnel is ongoing and is expected to be fully operational by the end of February 2008.
20th ANNUAL REPORT STATUS - 2008	
	Sanitation has implemented a debit-credit card receipting program and personnel have been trained. This has reduced the number of hand-written receipts. Other alternate on-line cashiering programs have also been reviewed, but not implemented. The County does not provide an on-line cash receipt program nor the IS Staff to properly support and maintain it. Sanitation is in compliance with all County cash handling procedures.

3. SOLID WASTE MANAGEMENT – Limited Scope Audit Of Cash Handling, Capital and Controlled Assets And Accounts Receivable (June 2007)

SWM RECOMMENDATION 1	
	We recommend that SWM review existing balancing procedures to reduce bank errors and increase the accuracy of deposit records. (Audit Letter, Page 15)
19th ANNUAL REPORT STATUS – 2007	
	SWM will initiate a new procedure to monitor and reconcile deposit transactions during each month, utilizing internet banking. This process should reduce auditor-reconciling adjustments after month-end closing.
20th ANNUAL REPORT STATUS - 2008	
	SWM staff have been unable to access the Division bank account using the internet as originally desired. We have improved response time using the existing process that relied upon receipt of debit/credit advices from the bank to the point we estimate we have resolved 90% of deposit errors before the end of the current month. The regular Daily Cash Balancing process catches most of the deposit errors that are the subjects of the bank debit/credit advices before the bank notifies us. This should save auditors involved in the reconciliation process significant time each month.
SWM RECOMMENDATION 2	
	We recommend that the Scale House Operators use the reference field in WasteWorks to provide a thorough explanation of the fee-exempt and non-fee transactions. (Audit Letter, Page 22)
19th ANNUAL REPORT STATUS – 2007	
	Current fee exemption practices are in a revision process. Under new proposals, exempt customers will have an upper limit on exempt disposals, and excess amounts will be charged a fee. This new process will require periodic review to implement and maintain.
20th ANNUAL REPORT STATUS - 2008	
	Scale House Operators have been recording the name of the exempt organization in the Reference field for all exempt transactions using Account # 150. In addition, Deseret Industries transactions under Account # 155 have the name of the originating store recorded in the reference field. This will assist DI staff in charging back the cost of transactions that exceed DI's annual exempt tonnage limit. Deseret Industries is the only exempt customer that has, or will be expected to, exceed their annual tonnage limit. Because of staff monitoring of these limits we were able to charge D.I. for their excess tonnage in a timely manner.

SWM RECOMMENDATION 3	
	We recommend that the Scale House Supervisor compare the exempt transactions on the Daily Detail Report to the "Exempt Transaction Log" to ensure that each exempt transaction is reviewed and clearly explained. The supervisor can initial next to each transaction on the "Exempt Transaction Log" to indicate their review and understanding of each transaction. (Audit Letter, Page 23)
19th ANNUAL REPORT STATUS – 2007	
	The new exempt fee policy will be reviewed and maintained on a monthly basis as part of the monthly collection process. SWM will incorporate the details of the new policy into our procedures as soon as it is finalized by the Landfill Council.
20th ANNUAL REPORT STATUS - 2008	
	A separate "Exempt Transactions Log" has not been implemented, as Scale House Operators felt such a log would be redundant and fall into disuse or be subject to manipulation and misstatement, resulting in additional management review and reconciliation time which could be better utilized reviewing exempt transactions through the regular Daily Cash Balancing review process. Current procedures review each exempt transaction for appropriate entries in the Reference field of each ticket. Any transaction that appears unusual is brought to the operator's attention for clarification/explanation.
SWM RECOMMENDATION 4	
	We recommend that staff compare the monthly adjustment report to copies of adjustments on file to ensure that all adjustments have been retained. (Audit Letter, Page 35)
19th ANNUAL REPORT STATUS – 2007	
	Current procedures will be revised to include a summary adjustments report as a cover sheet and reconciliation tool, and included with the month-end reports.
20th ANNUAL REPORT STATUS - 2008	
	A Monthly Adjustments report is reviewed and signed by a manager as part of the month-end process. Individual adjustments are noted and separately approved or initialed.
SWM RECOMMENDATION 5	
	We recommend further investigation of the cause of the accounts receivable posting errors both internally and with the vendor. (Audit Letter, Page 37)

19th ANNUAL REPORT STATUS – 2007

Database errors in Waste Works were discovered in January 2008. The system generated ticket numbers for adjustments that duplicated daily transaction tickets. The daily ticket was subsequently not imported. We are working with the vendor on a solution.

20th ANNUAL REPORT STATUS - 2008

We used the services of IS to reset the ticket numbering process and assure tickets are not duplicated in the future. However, due to limitations of the software, ticket numbering is limited to 6 digits, or 999,999. This limits us to retaining only 3 years of data before we change the numbering scheme. As management has found it beneficial and useful to have access to more than 3 year's data for comparison and planning purposes, we have developed a method with IS that we believe will allow us to retain more than 3 years data without risking ticket number duplication.

F. RECORDER

1. RECORDER SALT LAKE COUNTY RECORDER – Limited Scope Audit Of The Recorder’s Office (September 2006)

RECORDER RECOMMENDATION 1	
	<p>We recommend that the Contracts & Procurement Director update or establish internal policies to:</p> <ul style="list-style-type: none"> • Determine and document when exceptions to the County’s competitive bidding policy apply, such as, the “standardization” and “sole source” justifications. • Enforce the \$10,000 magnitude thresholds above which contract terms require amending. • Carry out statutory authority and responsibility to ensure all aspects of the business transactions are fully resolved, to include price, delivery date, delivery terms, acceptance period, warranties, funding terms, and such other terms and conditions as are appropriate. (Audit Report, Page 37)
18th ANNUAL REPORT STATUS – 2006	
	<p>We agree that current policies be reviewed with the contracting staff. That review was started but has been slowed down due to the resigning of the Contract Manager at the end of 2006. During the training of the new contract administrator emphasis has been placed on compliance to the current ordinances and policies in handling contracts. In addition, a check-off document will be developed for our internal processing to ensure all of the steps are understood and followed. After both of the above steps are completed, a review will be conducted to see what policies should be changed or internal policies should be written.</p>
19th ANNUAL REPORT STATUS – 2007	
	<p>A review of all the issues was conducted with both members of the Contracting Section. A worksheet/check-off sheet was tested but was found not acceptable and may have to be redesigned. Unfortunately recently we have had to replace the supervisor in the Contract Section during this process again. A new contract administrator will be hired in the next few weeks and one of his/her first duties will be to redesign the work flow and approval processes used by the Division and County to insure all contracts are approved properly. A more deliberate and conscious review of all approvals of contracts handled by the Contracting Section is now in place to avoid future problems.</p>
20th ANNUAL REPORT STATUS - 2008	
	<p>We are currently, and have been, in full compliance with all Salt Lake County policies and procedures regarding all contracts. All of our contracts with vendors have gone through the scrutiny and approval process of the Department of Contracts and Procurement, and have been authorized by Contracts and Procurement.</p>

G. SHERIFF

1. SALT LAKE COUNTY ADULT DETENTION CENTER PHARMACEUTICAL OPERATION (May 2007)

JAIL MEDS RECOMMENDATION 1	
	We recommend that Jail management develop and implement a means of verifying the accuracy of the medication invoices, including considering hiring additional fiscal staff to monitor receipt of orders and reconciliation to invoices. (Audit Report, Page 56)
19th ANNUAL REPORT STATUS – 2007	
	Funding for this position was submitted as part of the jails 2008 budget and was declined. We will request this position again in 2009 budget requests.
20th ANNUAL REPORT STATUS - 2008	
	Funding for this position was submitted as part of the jails 2009 budget and was declined.
JAIL MEDS RECOMMENDATION 2	
	We recommend that Jail management hire additional staff, including an accounts payable manager, to oversee these reconciliation processes. (Audit Report, Page 64)
19th ANNUAL REPORT STATUS – 2007	
	Funding for this position was submitted as part of the jails 2008 budget and was declined. It will be resubmitted as part of the 2009 budget request.
20th ANNUAL REPORT STATUS - 2008	
	Funding for this position was submitted as part of the jails 2009 budget and was declined.

**2. FEASIBILITY OF OPENING THE JAIL IN-PATIENT MEDICAL UNIT
COST/BENEFIT ANALYSIS STUDY (March 2007)**

JAIL IN-PATIENT RECOMMENDATION 1	
	<p>Consider opening of existing in-patient facility consisting of:</p> <ol style="list-style-type: none"> 1. 7 cells on North side 2. 7 cells on South side 3. 1 negative air unit for isolation of contagious inmate <p>Note: This study analyzes opening of one 7-cell unit, plus the 1 negative air unit.</p>
20th ANNUAL REPORT STATUS - 2008	
	The Acute Medical Unit was opened on July 1, 2008 after receiving approval to open from the Mayor and Council.
JAIL IN-PATIENT RECOMMENDATION 2	
	Put in use an idle, wasting asset, the Jail Medical Unit, to avoid costly, routine follow up care given to acute patients in a hospital setting.
20th ANNUAL REPORT STATUS - 2008	
	The Acute Medical Unit was opened on July 1 2008 after reciving approval to open from the Mayor and Council
JAIL IN-PATIENT RECOMMENDATION 3	
	Expand the contracted physician services at the jail to replace the physician care provide at the local hospitals, to achieve net cost reduction.
20th ANNUAL REPORT STATUS - 2008	
	Was expanded with the opeining of the Acute Medical unit. This was already forseen in our physicans contract and implimented when the unit was open.

2008 PAS QUESTIONS "a" questions rank importance "b" questions rank satisfaction		2008 Post Audit Survey (PAS) Results																
		Most Frequent Rating	Highest	Lowest	Average	Animal Services	Centennial Park	Ellis R. Shipp	Equestrian Park	Fairmont Aquatic	Health Dept. A/R	Riverbend Golf Course	Ruth Tyler Library	South East Health Cntr	Stat & General	Substance Abuse	Youth Svcs Division	Wheeler Farm
AUDIT OBJECTIVES AND SCOPE																		
1a	Communicated clearly from the start	5.00	5.00	3.00	4.33	5	5	3	3	4	5	5	5	4	5	4	4	
1b	Communicated clearly from the start	5.00	5.00	3.00	4.20	5	5	3	3	4	5	5	blank	blank	4	4	4	
2a	Appropriate to the organization	5.00	5.00	3.00	4.33	5	5	4	4	3	5	5	5	4	4	5	3	
2b	Appropriate to the organization	4.00	5.00	2.00	3.83	4	5	2	2	3	5	5	4	4	4	5	3	
3a	Made clearer as audit progressed	5.00	5.00	3.00	4.17	5	5	4	3	4	5	5	3	3	4	5	4	
3b	Made clearer as audit progressed	5.00	5.00	3.00	4.33	5	5	4	4	4	5	5	4	3	4	5	4	
AUDITOR COMMUNICATION AND CONDUCT																		
1a	Clarified issues throughout the engagement	5.00	5.00	4.00	4.58	5	5	4	4	4	5	5	5	4	5	5	4	
1b	Clarified issues throughout the engagement	5.00	5.00	2.00	4.25	5	5	3	2	4	4	5	5	4	5	5	4	
2a	Effective throughout the engagement	5.00	5.00	4.00	4.67	5	5	4	4	5	5	5	5	4	4	5	5	
2b	Effective throughout the engagement	5.00	5.00	3.00	4.42	4	5	3	3	5	5	5	5	4	4	5	5	
3a	Helpful and courteous	5.00	5.00	4.00	4.67	5	5	4	4	5	5	5	5	5	4	5	4	
3b	Helpful and courteous	5.00	5.00	4.00	4.75	5	5	4	4	5	5	5	5	5	5	5	4	
4a	Constructive and professional	5.00	5.00	4.00	4.67	5	5	4	4	5	5	5	5	5	4	5	4	
4b	Constructive and professional	5.00	5.00	4.00	4.75	5	5	4	4	5	5	5	5	5	5	5	4	
5a	Considerate of staff time	5.00	5.00	4.00	4.67	4	5	4	4	5	5	5	5	5	4	5	5	
5b	Considerate of staff time	5.00	5.00	3.00	4.58	5	5	4	3	5	4	5	5	5	5	4	5	
6a	Minimum staff disruption to daily activities	5.00	5.00	3.00	4.42	4	5	4	4	5	4	5	5	4	5	5	3	
6b	Minimum staff disruption to daily activities	4.00	5.00	2.00	4.17	4	5	4	2	5	4	5	5	4	5	4	3	
AUDIT REPORT QUALITY																		
1a	Clear, objective observations	5.00	5.00	4.00	4.58	5	5	4	4	4	5	5	5	4	5	5	4	
1b	Clear, objective observations	5.00	5.00	3.00	4.25	4	5	4	3	5	4	5	5	3	4	5	4	
2a	Evidentially-supported observations	5.00	5.00	3.00	4.58	5	5	4	4	5	5	5	5	3	5	5	4	
2b	Evidentially-supported observations	5.00	5.00	2.00	4.25	5	5	2	4	5	4	5	5	3	4	5	4	
3a	Understandable findings and recommendations	5.00	5.00	3.00	4.67	5	5	4	3	5	5	5	5	4	5	5	5	
3b	Understandable findings and recommendations	5.00	5.00	3.00	4.50	5	5	3	3	5	5	5	5	4	4	5	5	
4a	Constructive, actionable and cost-effective recommendations	5.00	5.00	2.00	4.50	5	5	4	3	5	5	5	5	2	5	5	5	
4b	Constructive, actionable and cost-effective recommendations	5.00	5.00	2.00	4.08	5	5	3	2	5	4	5	4	2	4	5	5	
5a	Organized, understandable, and well-written audit report	5.00	5.00	3.00	4.58	4	5	4	3	5	5	5	5	4	5	5	5	
5b	Organized, understandable, and well-written audit report	5.00	5.00	3.00	4.33	4	5	3	3	5	4	5	5	4	4	5	5	
GENERAL																		
1a	Beneficial to your area of responsibility and operations	5.00	5.00	2.00	4.33	4	5	4	3	5	5	5	4	2	5	5	5	
1b	Beneficial to your area of responsibility and operations	5.00	5.00	2.00	4.33	4	5	4	3	5	5	5	4	2	5	5	5	
2a	Meaningful results for your program, entity, or County	5.00	5.00	2.00	4.50	5	5	4	4	5	5	5	4	2	5	5	5	
2b	Meaningful results for your program, entity, or County	5.00	5.00	2.00	4.33	4	5	3	4	5	5	5	4	2	5	5	5	
3a	Adequately addressed concerns and issues	5.00	5.00	3.00	4.58	4	5	4	4	5	5	5	5	3	5	5	5	
3b	Adequately addressed concerns and issues	5.00	5.00	3.00	4.42	5	5	4	3	5	5	5	5	3	4	5	4	
4a	Satisfied overall with the engagement	5.00	5.00	3.00	4.67	5	5	4	5	5	5	5	5	3	5	5	4	
4b	Satisfied overall with the engagement	5.00	5.00	3.00	4.42	4	5	4	4	5	5	5	5	3	4	5	4	



Salt Lake County Auditors Office
Internal Audit Division
Post Audit Satisfaction Survey

Agency

(Elected Office, Department, or Division)

Date

Responder's Name

Title

Our Auditor's recently completed an audit of your office. To help us assess the quality of service to our clients, please provide us feedback by filling out this Satisfaction Survey.

Please rate each statement in terms of *Importance* and *Satisfaction*, on a scale of 1 to 5 (1 being lowest and 5 being highest).

AUDIT OBJECTIVES AND SCOPE

1. The audit objectives were clearly communicated from the start.

(Very Important) 5 4 3 2 1 (Not Important)

2. The audit objectives and scope were appropriate.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

3. The audit objectives and scope were made clearer as the audit progressed.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

AUDITOR COMMUNICATION AND CONDUCT

1. The audit objectives and scope were made clearer as the audit progressed.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

2. The auditors consulted and communicated effectively throughout the audit/review.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

3. The auditors were helpful and courteous throughout the audit/review.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

4. The auditors demonstrated constructive and professional ethics.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

5. The auditors were considerate of your staff's time.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

6. The auditors created minimum disruption to your daily activities.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

AUDIT REPORT QUALITY

1. The audit observations were clearly, objectively, and adequately reported.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

2. The audit observations were adequately supported by appropriate evidence.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

3. The audit findings and recommendations were understandable.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

4. The audit recommendations were constructive, actionable, and cost-effective.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

5. The audit report was clearly organized, understandable, and well written.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

GENERAL

1. This audit was beneficial to your area of responsibility and operations.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

2. The audit provided meaningful results to the program, entity, or County overall.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

3. Your concerns were adequately addressed in this audit.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

4. You were satisfied with the overall engagement.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

Please provide any comments, suggested improvements, and areas of good performance here.

Thank you for your time. Your input is vital in assessing the quality of our audits. Please return this survey as soon as possible by pressing the *Email Survey* button below. This will automatically send your survey to a secure, confidential email box. If you would like, you can print a copy for your records by pressing the *Print Survey* button. Should you have any questions, please contact Jim Wightman @ x3577 or Jenae Garner @ x3789.

Email Survey

Print Survey

SUMMARY OF AUDITS 1999-2008

LEGEND:

F = Findings

R = Recommendations

L-R-A-M = Letter, Perf. Report, Analysis, Memo

IMPL = Implemented, Partially Implemented, Already doing,

Will be done, Staff was instructed, Action has been taken

NOT IMPL = Not Implemented, Rejected, Unable to do

RSCH/EXC = Researching, Exception

AVG HRS/AUDIT=Average hours per audit per year

Audited Agency	Year	Ann Rep	Index	Pub Site	F	R	L-R-A-M	IMPL	NOT IMPL	RSCH /EXC	AVG HRS/AUDIT
1999											
Salt Palace Convention Center	1999	x		x	19	13	R	2	2		
Equestrian Park	1999	x		x	23	32	R	7	6		
Solid Waste Management Facility	1999	x		x	8	6	R	6			
District Attorney's Office	1999		x	x	14	17	L				
Acord Ice Center	1999		x	x	8	16	L				
Wheeler Farm	1999		x	x	14	28	L				
1999 TOTALS	6				86	112		15	8		3400
2000											
Wheeler Farm	2000	x		x	18	31	R	26	4		
Countywide Collection Efforts on Accounts Receivable	2000	x		x	12	2	R			2	
Old Mill Golf Course	2000	x		x	14	11	L	10	1		
Salt Lake County Library System	2000	x		x	1	3	L	3			
Magna Recreation Center	2000	x		x	12	21	L	20	1		
Riverbend Golf Course	2000	x		x	4	4	L	4			
Aging Services	2000		x	x	6	5	L				
Redwood Multipurpose Center	2000		x	x	9	13	L				
City/County Health Dept. 06-00	2000		x	x	10	10	L				
City/County Health Dept. 09-00	2000			x	14	13	L				
Assessor	2000		x	x	4	5	L				
Murray Ice Center	2000		x	x	13	20	L				
Marv Jensen Fitness Center	2000		x	x	10	9	L				
Clerk's Office	2000		x	x	7	8	L				
Motor Vehicle Fee-in-lieu Collections	2000		x	x	0	0	A				
Central City Community Center	2000		x	x	11	13	L				
2000 TOTALS	16				145	168		63	6	2	1275

Audited Agency	Year	Ann Rep	Index	Pub Site	F	R	L-R-A-M	IMPL	NOT IMPL	RSCH /EXC	AVG HRS/AUDIT
2001											
Utah State Tax Commission Collection and Distribution of County Sales and Use Tax and Related State Treasurer Issues	2001		x	x	13	8	R				
Compliance with Senate Bill 168: "Detective Investigations" and Related Issues	2001		x	x	13	0	R				
Golf Courses	2001		x	x	6	5	R				
Jail Audit	2001		x	x	29	28	A				
Household Hazardous Waste at the Landfill	2001		x	x	0	0	A				
Mick Riley Golf Course	2001		x	x	5	6	L				
Property Tax Payments Via the Internet	2001		x			2	L				
Utah State University Extension Services	2001		x	x	10	18	L				
2001 TOTALS	8				76	67					2550
2002											
Holladay-Lions Fitness and Aquatic Center	2002	x	x	x	6	7	L	7			
Gene Fullmer Recreation Center	2002	x	x		1	1	L	1			
Centennial Swimming Pool	2002	x	x	x	5	3	L	4			
Dimple Dell Fitness and Recreation Center	2002	x	x	x	9	11	L	11			
Salt Lake City Sports Complex	2002	x	x	x	14	13	L	12	1		
Fairmont Aquatic Center 06-02 (2 thefts)	2002	x	x	x	0	2	L	3			
Fairmont Aquatic Center 10-02 (3 thefts)	2002		x	x	0	3	L				
Fleet Management (Vehicle Purchases)	2002	x	x	x	2	3	L	2			
South Main Public Health Center	2002	x	x	x	2	2	L	2			
Ellis R. Shipp Public Health Center	2002	x	x	x	8	14	L	13			
Salt Lake City Public Health Center	2002	x	x	x	7	5	L	6			
Environmental Health	2002	x	x	x	8	9	L	8			
Salt Palace Parking	2002	x	x	x	9	14	L	11	1		
Treasurer	2002	x	x	x	1	1	L	1			
Justice Courts	2002	x	x	x	5	6	L	6			

Audited Agency	Year	Ann Rep	Index	Pub Site	F	R	L-R-A-M	IMPL	NOT IMPL	RSCH /EXC	AVG HRS/AUDIT
Salt Lake County Sheriff's Municipal Services Contract	2002	x	x	x	21	0	A				
Human Services Dept. Review of Selected Divisions-Impact of Budget Cuts on Program Services	2002	x	x	x	35	0	A				
Public Works, Equipment Rental Rate Rate	2002		x	x	0	0	A				
Solid Waste Management Review	2002		x	x	0	3	A				
2002 TOTALS	19				133	97		87	2		1074
2003											
Clark Planetarium	2003	x	x	x	16	20	L	20			
Fine Arts	2003	x	x	x	62	77	R	70	8		
Acord Ice Arena	2003	x	x	x	11	14	L	14			
Sports Office and Cottonwood Softball Park Concessions	2003	x	x	x	10	11	L	12			
Murray Ice Center	2003	x	x	x	16	22	L	20	11		
Crestwood Outdoor Pool	2003	x	x	x	4	5	L	5			
Draper Outdoor Pool	2003	x	x	x	4	4	L	4			
Liberty Park Pool	2003	x	x	x	3	3	L	3			
Magna Recreation Center & Pool	2003	x	x	x	6	6	L	5		1	
Millcreek Canyon Admissions Booth	2003	x	x	x	3	3	L	3			
Northwest Multipurpose Center	2003	x	x	x	10	14	L	14			
Parks Operations	2003	x	x	x	7	9	L	8			
South County Pool	2003	x	x	x	2	3	L	3			
Taylorville Recreation Center and Pool	2003	x	x	x	7	7	L	4	2	1	
West Jordan Outdoor Pool	2003	x	x	x	2	2	L	2			
Aging Services	2003	x	x	x	10	14	L	13	1		
Criminal Justice Services	2003	x	x	x	3	5	L	4	1		
Substance Abuse Services	2003	x	x	x	4	4	L	4			
Bingham Creek Library	2003	x	x	x	2	3	L	3			
Magna Library	2003	x	x	x	4	5	L	5			
Riverton Library	2003	x	x	x	5	6	L	6			
Sandy Library	2003	x	x	x	7	12	L	7	5		
South Jordan Library	2003	x	x	x	5	10	L	11			
West Jordan Library	2003	x	x	x	5	5	L	5			
City/County Medical Assessment Center (CCMAC)	2003	x	x	x	3	3	L	3			
Health Department Fixed and Controlled Assests	2003	x	x	x	0	2	L	2			

Audited Agency	Year	Ann Rep	Index	Pub Site	F	R	L-R-A-M	IMPL	NOT IMPL	RSCH /EXC	AVG HRS/AUDIT
South East Public Health Center	2003	x	x	x	6	8	L	8			
VISA Purchasing Card System	2003	x	x		6	19	L	19			
Fire Department	2003	x	x	x	19	25	L	25			
Development Services	2003	x	x	x	4	4	L	4			
Facilities Management	2003	x	x	x	2	3	L	3			
Fleet and Sanitation (7200 So.)	2003	x	x	x	10	10	L	10			
Solid Waste Transfer Station	2003	x	x	x	2	2	L	2			
Recorder's Office	2003	x	x	x	9	10	L	7		1	
Metropolitan Jail	2003	x	x	x	10	9	L	7	1	1	
Vice/Licensing Unit	2003	x	x	x	5	5	L	4	1		
Equestrian Park	2003		x	x	8	6	L				
Fixed and Controlled Assets Memo to Fiscal Managers	2003		x		0	9	M				
2003 TOTALS	38				292	379		339	30	4	537
2004											
Clark Planetarium	2004	x	x	x	20	39	L	37	1	1	
Centennial Outdoor Pool	2004	x	x	x	3	2	L	2			
Crestwood Outdoor Pool	2004	x	x	x	3	4	L	4			
Equestrian Park Theft	2004	x	x	x	15	24	R	21	3		
Holladay-Lions Theft	2004	x	x	x	3	6	L	6			
Marv Jensen Recreation Center	2004	x	x	x	7	8	L	7	1		
Old Mill Golf Course	2004	x	x	x	11	23	L	21	2		
Recreation Centers - McBee	2004	x	x	x	19	42	L	41	1		
Redwood Multipurpose Center	2004	x	x	x	12	15	L	15			
Salt Lake City Sports Complex	2004	x	x		16	25	L	25			
Salt Palace Parking	2004	x	x	x	7	12	L	11	1		
Aging Services Theft	2004	x	x	x	0	1	L	1			
Payroll-Auditor's Office	2004	x	x	x	24	7	A		6		
Surplus Property	2004	x	x	x	7	6	L	6			
Property Tax Payments Via Internet	2004	x				4	L	3		1	
Fleet Contract Costing for Services to New Fire District	2004		x		0	0	A				
2004 TOTALS	16				147	218		200	15	2	1148
2005											
Art Collection	2005	x	x	x	3	2	L	2			
Central City Recreation Center	2005	x	x	x	8	10	L	10			
Parks and Recreation Payroll	2005	x	x	x	3	2	L	2			

Audited Agency	Year	Ann Rep	Index	Pub Site	F	R	L-R-A-M	IMPL	NOT IMPL	RSCH /EXC	AVG HRS/AUDIT
South Towne Exposition Center	2005	x	x	x	25	27	R	27			
Wheeler Farm	2005	x	x	x	19	28	L	24	3	1	
Community Resources and Development	2005	x	x	x	19	15	R	13	2		
East Millcreek Library	2005	x	x	x	7	6	L	4	1		
Holladay Library	2005	x	x	x	7	5	L	4	1		
Kearn Library	2005	x	x	x	4	5	L	5			
West Valley Library	2005	x	x	x	6	6	L	4	2		
Animal Services	2005	x	x	x	27	17	L	23	3		
Flood Control Engineering	2005	x	x	x	3	1	L	1			
Public Works Engineering	2005	x	x	x	18	22	L	20	1		
Solid Waste Management Facility	2005	x	x	x	8	14	L	14			
Antiques Collection	2005	x	x	x	4	8	L	5	3		
Personnel - Conflict of Interest	2005	x	x	x	3	4	A	4			
Personnel - Tuition Assistance Program	2005	x	x	x	29	39	A	40			
Vehicle Replacement and Maintenance	2005	x	x	x	10	12	R	12			
Elections Division	2005	x	x	x	2	2	L	2			
DA'S Debt Collection	2005	x	x	x	6	6	L	6			
Mayor's Office Admin & Ops Petty Cash & Imprest Accounts	2005	x	x	x	2	1	L	1			
Printing Division	2005		x	x	0	1	L				
South Mountain Golf Course	2005		x		11	10	L				
Analysis of the Landfill's Waste Swap Program	2005			x	0	1	A				
2005 TOTALS	24				224	244		223	16	1	765
2006											
Salt Lake City Public Health Center	2006	x	x	x	7	20	L	20			
South Main Public Health Center	2006	x	x	x	1	1	L	1			
Sandy Library	2006	x	x	x	10	13	L	10	1	1	
South Jordan Library	2006	x	x	x	6	9	L	8	1		
Gas Card 2004	2006	x		x	21	39	L	23	16		
Recorder's Office	2006	x	x	x	11	15	R	12	3		
Kearns Town Council	2006	x	x	x	6	15	L	15			
Animal Services Memo	2006		x				M				
Solid Waste Management Memo	2006		x	x	0	7	M				
2006 TOTALS	9				62	119		89	21	1	2040

Audited Agency	Year	Ann Rep	Index	Pub Site	F	R	L-R-A-M	IMPL	NOT IMPL	RSCH /EXC	AVG HRS/AUDIT
2007											
Contracts and Procurement	2007	x	x	x	24	28	R	24	3	1	
County Ice Center	2007	x	x	x	5	9	L	9			
Fairmont Aquatic Center and Liberty Pool	2007	x	x	x	13	13	L	13			
Gene Fullmer Recreation Center	2007	x	x	x	4	4	L	4			
Magna Recreation Center	2007	x	x	x	11	14	L	14			
Meadow Brook Golf Course	2007	x	x	x	6	7	L	7			
Zoo, Arts, & Parks Program	2007	x	x	x	13	1	R	1			
Whitmore Library	2007	x	x	x	13	13	L	9	4		
Solid Waste Management Facility	2007	x	x	x	30	54	L	47	7		
Sanitation	2007	x	x	x	6	9	L	9			
Assessor	2007	x	x	x	7	8	L	7	1		
Adult Detention Center Pharmaceutical Operation	2007	x	x	x	14	19	R	16		3	
Feasibility of Opening the Jail In-Patient Medical Unit	2007	x			8	5	A				
Surveyor	2007	x	x	x	6	3	L	3			
2007 TOTALS	14				160	187		163	15	4	1311
2008											
Election Clerk	2008	x			0	0	M				
Centennial Pool	2008	x	x	x	6	3	L	3			
Equestrian Park	2008	x	x	x	6	9	L	9			
Fairmont Aquatics	2008	x	x	x	11	2	L	2			
Riverbend Golf Course	2008	x	x	x	3	4	L	4			
Wheeler Farm	2008	x	x	x	13	18	L	18			
Ellis R. Shipp Public Health Center	2008	x	x	x	10	10	L	8	2		
Health Department A/R	2008	x	x	x	5	8	L	2	6		
Ruth V Tyler Library	2008	x	x	x	5	5	L	1	2		
South East Public Health Center	2008	x	x	x	4	4	L	3	1		
Substance Abuse Services	2008	x	x	x	7	7	R	6			
Youth Services	2008	x	x	x	14	2	R	4			
IT Audit of Sanitation Division	2008	x		x	*	*	R				
Stat and General	2008	x	x	x	6	0	L	0			
Animal Services	2008	x	x	x	19	21	R	16	5		
2008 TOTALS	15				109	93		76	16		1148