

A REPORT
TO THE CITIZENS OF SALT LAKE COUNTY
BEN McADAMS, MAYOR



An Audit of the Key Controls of
Holladay Lions Fitness and Recreation Center

December 31, 2013

GREGORY P. HAWKINS

SALT LAKE COUNTY AUDITOR

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December 31, 2013

Ben McAdams, Mayor
Salt Lake County
2001 S State St #N2100
Salt Lake City, UT 84114-4575

Re: An Audit of the Key Controls of Holladay Lions Fitness and Recreation Center

Dear Mayor McAdams:

We recently completed an analysis of the financial records of Holladay Lions Fitness and Recreation Center in compliance with Utah Code Ann. § 17-19a-204. Our purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls that we have identified as key to good financial management. We also sought to identify areas of material risk to determine whether we should commit more of our limited resources in further auditing or investigation. A report of our findings and recommendations is attached.

Our work was designed to provide reasonable but not absolute assurance that records were accurate and complete and that the system of internal controls was adequate. There may be inaccurate or incomplete financial records that were not selected for review. Further, there may also be instances of noncompliance in areas not examined.

We appreciate the time spent by the staff at Holladay Lions Fitness and Recreation Center and the cooperation from Elizabeth Easter, Office Manager, and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to Holladay Lions Fitness and Recreation Center during our audit. The staff was friendly, courteous, and very helpful. We trust that the implementation of the recommendations will provide for more efficient operations and better safeguarded County assets. Please feel free to contact me with any questions.

Sincerely,

Gregory P. Hawkins
Salt Lake County Auditor

By Anita C. Kasal
Deputy Auditor

cc: Michele Nekota, Division Director
Kristin Riker, Associate Division Director
Nancy Albiston, Fiscal Coordinator
Ben Hill, Facility Manager



Objectives

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of Holladay Lions Fitness and Recreation Center. Our purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls that are key to good financial management. We also sought to identify areas of material risk.

Conclusion

The Holladay Lions Fitness and Recreation Center (Holladay Lions Center) has put into place several key internal controls for managing public funds, safeguarding public assets, and payroll reporting. The risks identified, if not addressed, could result in the material loss of County assets. Deficiencies in certain internal controls over cash receipting, depositing, and capital asset accountability have a higher likelihood of leading to a loss of County property. A report of the last audit of the Holladay Lions Center was released to the public in July 2012.

Findings and Recommendations

Finding # 1 - Deposits did not always balance.

Risk Level: High

Countywide Policy #1062, "Management of Public Funds," Section 3.8.1.5 states:

"Payment card receipts shall be balanced to the "daily report of electronically transmitted activity" (Daily Report)..."

In a review of 30 deposits related to credit card transaction documents, 16 of them, valued at close to \$32,000, were not adequately documented or were not documented at all. The risk level was increased because of the number and severity of related findings.

When deposit documentation is inadequate to balance with the master Daily Report, funds are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that documentation for all credit card transactions is included in the reconciliation of the daily deposit.

Finding # 2 - Voids were not handled in accordance with Countywide policy.

Risk Level: High

Countywide Policy #1062, "Management of Public Funds," Sections 3.7.2 and 3.7.3 state:

"All copies will be marked 'VOID,' including the customer copy, if available. The cashier initiating the voided transaction will document, on the front of the voided receipt, the cause of the voided transaction and its resolution. ... A supervisor who was not involved with the transaction will review and sign one copy of the voided receipt, along with the cashier who initiated the void. All voided receipts will be attached to the daily cash balance sheet for audit purposes."

We reviewed 36 voids for a 30-day period and found that they had no documentation. During an interview, the Office Manager confirmed that cashiers were not furnishing any detail documentation on voided transactions. In addition, a review of the 2013 third quarter transactions found that there were 75 cash voids out of 101 total voids that totaled slightly more than \$1,000. The risk level was increased because of the number and severity of related findings.

When voided transactions are not processed according to Countywide policy, funds are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend voided receipts be documented with the cause and resolution, signed by the cashier and a supervisor, and included with the daily deposit reconciliation documents.

Finding # 3 - Cash over/short logs were not prepared by cashiers or reviewed and signed by a supervisor.

Risk Level: High

Countywide Policy #1062, "Management of Public Funds," Sections 5.3.1 and 5.3.1.3 state:

"All overages and shortages, regardless of the amount, should be recorded daily by each Cashier on MPF Form 11, Cash Over/Short Log. When a significant shortage or a pattern of shortages occurs in the accounts of any Cashier, Agency Management shall conduct an investigation of the circumstances and report their findings to the Auditor's office [Mayor's Financial Administration Office]. ... The MPF Form 11 [Cash Over/Short Log], for each Cashier, shall be signed by the Cashier's immediate supervisor."

Cashiers did not record their daily overages or shortages on the MPF Form 11, "Cash Over/Short Log," and management was not monitoring over/short patterns of cashiers. The risk level was increased because of the number and severity of related findings.

When over/short logs are not prepared, reviewed, and signed by a supervisor, overages and shortages may go unnoticed and needed remediation may not occur.

Recommendation

We recommend that an over/short log be maintained for each cashier and that their supervisor review and sign the log each month.

Finding # 4 - The deposit preparer did not always review cash balance sheets before signing.

Risk Level: High

Salt Lake County Parks & Recreation Division, "Policies & Procedure for Cash Handling," Section 4.3 states that a deposit preparer will:

"Verify the accuracy and sign the MPF Form 3A."

The auditor observed that the deposit preparer did not verify the MPF Form 3A, "Cash Balance Sheet," for accuracy before signing it. Of the 248 cash balance sheets examined, 167 were either inaccurate or incomplete. Of these 167 forms, 148 had been signed by the deposit preparer as verified. The risk level was increased because of the number and severity of related findings.

When the deposit preparer signs the MPF Form 3A without verifying the accuracy of the information, funds are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that the deposit preparer sign the MPF Form 3A after they have verified the accuracy of the form.

Finding # 5 - The daily deposits were not verified by a second employee.

Risk Level: High

Salt Lake County Parks & Recreation Division, "Policies & Procedure for Cash Handling," Section 4.19 states that:

"A second employee must verify the accuracy of the daily deposit including: composition of currency, coins, checks, charge slips, etc.; transmittal information; deposit slip; and reports included."

A second employee was not verifying the accuracy of the daily deposit. The auditor observed that the supervisor was signing on the deposit verification line without performing a physical count of the deposit. The risk level is increased because of the number and severity of related findings.

When a supervisor signs the transmittal slip without recounting the funds to verify the deposit, funds are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that a second employee verify the accuracy of the daily deposit before signing the Transmittal of Funds form.

Finding # 6 - Accountability for capital assets was not properly established.

Risk Level: High

Countywide Policy #1125, "Safeguarding Property/Assets," Section 2.2.3 states that the property managers are required to:

"Maintain records as to current physical location of all fixed assets and controlled assets within the organization's operational and/or physical custody."

Out of 8 capital assets we reviewed, 4 were not found. Of the remaining 4 capital assets, 2 were not listed on the Mayor's Financial Administration capital asset inventory report. The County tag for artwork was found on a NuStep Adaptive Motion Trainer, and a Sharp Digital copier was not tagged.

When accountability for assets is not fully established, assets are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that the property manager maintain an accurate capital asset inventory list and that all capital assets be properly tagged.

Finding # 7 - Credit card receipts were not safeguarded.

Risk Level: Moderate

Countywide Policy #1062, "Management of Public Funds," Section 7.2.2 states:

"The signed merchant copy of the receipt shall be placed immediately in the cash drawer and not left exposed on the counter or other work area for other employees or patrons to view. All payment-card merchant copies should be safeguarded in locked containers at all times."

The auditor observed that credit card receipts were kept in boxes in an unlocked back room.

When credit card receipts are not safeguarded, funds are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that credit card receipts be safeguarded in a locked and secured cabinet or area.

Finding # 8 - Personal property transfer forms were missing signatures.

Risk Level: Moderate

Countywide Policy #1125 "Safeguarding Property/Assets," Section 2.2.5 states that the property manager should:

"Prepare "Salt Lake County Personal Property Transfer/Disposal/Internal Sale Form PM-2" in advance for all fixed asset property transfers, disposal or sales between the Property Manager's organization and any other organization. Research is to be performed if necessary to identify and report the correct fixed asset (tag) number on the PM-2 form."

Of the 19 "Salt Lake County Personal Property Transfer/Disposal/Internal Sale Form PM-2" forms reviewed, 16 had no receiver's signature and 18 had no signature from Mayor's Financial Administration.

When the movement of capital assets is not properly authorized and acknowledged, assets are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that the Holladay Lions Center complete PM-2 forms with signatures.

Finding # 9 - Cashiers were not trained on the proper procedures for overages and shortages.

Risk Level: Moderate

Countywide Policy #1062, "Management of Public Funds," Section 3.8.1.4 states that balancing procedures shall include:

"An "over/short" or "no-difference" amount between the cash count (cash and checks only, not payment card amounts), and recorded receipt totals shall be generated by the software application, or manually entered on the designated line of the MPF Form 3A."

The auditor observed a cashier completing the MPF Form 3A at the end of his shift. When he found that he had an overage of \$1.50 he told the auditor that he needed to enter another sale to fix the overage. The risk level was increased because of the number and severity of related findings.

When cashiers enter additional sales to remedy overages, cash balance sheet figures are at a greater risk of being inaccurate.

Recommendation

We recommend that cashiers enter overage amounts on the designated line of the MPF Form 3A.

We recommend cashiers receive cash handling training in accordance with Countywide policy.

Finding # 10 - A tamper-proof deposit bag was not being used.

Risk Level: Moderate

Countywide Policy #1062, "Management of Public Funds," Section 4.3.1 states:

"Agencies will submit their daily deposits in a sealed, plastic, tamper-proof deposit bag."

Daily deposits were not submitted in a tamper-proof deposit bag. The risk level was increased because of the number and severity of related findings.

When a deposit is not secured in a tamper-proof bag, funds are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that daily deposits be submitted in a tamper-proof deposit bag.

Finding # 11 - Receipts were not consistently issued to patrons.

Risk Level: Moderate

Countywide Policy #1062, "Management of Public Funds," Section 3.1.2 states:

"All persons remitting payments ... shall be issued a receipt documenting the payment."

The auditor observed cashiers asking if patrons wanted a receipt and if a patron declined, then the receipts were not being printed. The risk level was increased because of the number and severity of related findings.

During an interview, the Office Manager was concerned that the liability statement printed on a receipt would not cover patrons if receipts were not issued by cashiers.

When receipts are not consistently issued to patrons, funds are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that a receipt be issued to all patrons tendering payment in person.

Finding # 12 - Receipts could be reprinted for prior transactions.

Risk Level: Moderate

Standard business practice is that cashiers should not be able to reprint receipts from prior transactions.

During the course of our review, we found that receipts for prior transactions could be reprinted. The reprinted receipt was identical to the original receipt. The risk level was increased because of the number and severity of related findings.

When receipts can be reprinted, the accuracy of transactions cannot be ensured and the opportunity for misappropriation of funds is increased.

Recommendation

We recommend that the ability for cashiers to reprint a receipt be disabled.

Finding # 13 - A fund transfer log was not consistently used.

Risk Level: Moderate

Countywide Policy #1062, "Management of Public Funds," Section 2.7.3 states:

"Cashiers shall sign an MPF Form 7, Fund Transfer Ledger, or similar log, each time they retrieve the change fund from the safe or lockbox; and return the fund to the safe or lockbox."

A fund transfer log was not consistently used to document the movement of funds to and from the safes. The small safe was using a "Set up Transfer Sheet" for logging the movement of funds by cashiers; however, only 190 out of 248 required transfers were found on this sheet. The sheet had no entries for the funds held in the third bag in the small safe or for the funds held in the two bags in the large safe.

When movement of the change fund is not documented, accountability for funds is not established leaving them at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that MPF Form 7, "Fund Transfer Ledger," or similar log, be used to document movement of funds to and from the safes.

Finding # 14 - An SAQ representing Parks and Recreation's compliance with PCI-DSS had not been completed and was not on file.

Risk Level: Low

Countywide Policy #1400-7, "Information Technology Security," Section 3.0 states in the Policy Statment that:

"Any County agency that accepts, processes, transmits or stores cardholder data using any County IT Resource or system shall comply with the Payment Card Industry Data Security Standard (PCI-DSS) in its entirety."

An SAQ representing Parks and Recreation's compliance with PCI-DSS had not been completed and was not on file.

When an agency is not compliant with PCI-DSS, there is an increased risk of cardholder data breaches, fines, and the inability to accept credit cards as payments.

Recommendation

We recommend that Parks and Recreation management complete and sign an annual SAQ, and that Holladay Lions Center keep a copy of the SAQ on file to show they are aware of and compliant with PCI requirements.

Finding # 15 - Receipt numbers were missing from the transaction report.

Risk Level: Low

Countywide Policy #1062, "Management of Public Funds," Section 3.5.6 states:

"The online cashiering system shall produce receipts in a sequentially numbered order, and the receipt number shall appear on the receipt issued to the customer."

When reviewing a transaction report for a 15-day period, 124 out of 1687 receipt numbers were missing. The risk level was increased because of the number and severity of related findings.

When the online cashiering system's transaction report show gaps in sequential receipt numbers, funds are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that the online system produce a transaction report that shows all sequential receipt numbers.

Finding # 16 - A purchasing card was not signed by the cardholder.

Risk Level: Low

Countywide Policy #7035, "Purchasing Cards Authorization and Use," Section 2.1 states:

"Immediately, upon receipt of the P-Card, it shall be signed by the Cardholder."

Of the four purchasing cards reviewed, one card was not signed on the back by the cardholder.

When a purchasing card is not signed, the cardholder cannot easily be verified by a vendor when making transactions.

Recommendation

We recommend that the cardholder sign the purchasing card.

Finding # 17 - The authorized change fund amount was excessive for making change on over-the-counter transactions.

Risk Level: Low

Countywide Policy #1062, "Management of Public Funds," Section 1.2 defines change fund as:

"A cash fund kept on the Agency's premises and maintained at a fixed amount to provide change for over-the-counter transactions, and other purposes outlined in Countywide Policy #1301, "Acceptance of Checks.""

At least half of the change fund was kept in the safe and was never used or counted daily.

When excess funds are retained, County cash flow is restricted and funds are at a greater risk of being lost, stolen, or diverted for personal use.

Recommendation

We recommend that management reduce the change fund to a level sufficient to provide change for daily over-the-counter transactions.

We recommend that excess funds be returned to Mayor's Financial Administration Office.

Finding # 18 - The entire change fund was not counted daily.

Risk Level: Low

Countywide Policy #1062, "Management of Public Funds," Section 3.8.2 states:

"Change funds should be counted, restored to the established imprest balance, and any daily shortages or overages recognized"

The change fund was divided into five separate bags. Only the two bags used by the cashiers were being counted daily.

When the entire change fund is not counted daily, accountability for funds is not established and missing funds may go undetected.

Recommendation

We recommend that the entire change fund be counted and restored to its established balance daily.

Finding # 19 - The MPF Form 6, "Reimbursement Request and Control Listing," was not maintained on file.

Risk Level: Low

Countywide Policy #1203, "Petty Cash and Imprest Accounts," Section 4.7.1 states:

"Custodians shall maintain on file MPF Form 6 "Reimbursement Request and Control Listing," or a document with similar format."

The petty cash custodian was not maintaining on file the MPF Form 6, "Reimbursement Request and Control Listing."

When the petty cash custodian does not maintain the MPF Form 6, records are at a greater risk of being lost.

Recommendation

We recommend that the petty cash custodian maintain on file the MPF Form 6, "Reimbursement Request and Control Listing."

Additional Information

Background

Holladay Lions Fitness and Recreation Center is a part of the Salt Lake County Parks and Recreation Division and is located at 1661 East Murray-Holladay Road (4800S), in Holladay. Salt Lake County Parks and Recreation was formed and came into existence on May 11, 1946. Ten days later the organization dedicated its first park, today over 50 years later -- 104 parks, and over 20 recreation facilities are in operation.

Scope

Our work included a formal examination of financial records related to the following key internal controls, to the degree applicable:

- Change fund
- Petty Cash and Imprest Accounts
- Cash Receipting
- Cash Depositing
- Credit / Debit Card
- Capital and Controlled Assets and Software Inventory
- Financial Computer Controls
- Purchasing Card Use
- Payroll Practices

Our examination period covered up to twelve months ending October 31, 2013. In addition to reviewing financial records, we reviewed and examined current practices through observation. Sampling of daily cash deposits, where applicable, was performed to assess compliance with Countywide policy and standard business and internal control practices.

Management response to findings in this report, when received, will be attached as Appendix A.



**Parks & Recreation Division Response to
Summary of Findings & Recommendation**

For Holladay Lions Fitness & Recreation Center - Audit Dated: 12/31/2013

No.	FINDING	RECOMMENDATION	RESPONSE / ACTION TAKEN
1.	Deposits did not always balance.	We recommend that documentation for all credit card transactions be included in the reconciliation of the daily deposit.	Printing off each internet transaction and including them in the reconciliation of the daily deposits was corrected immediately during the audit and we are currently following specified recommendations.
2.	Voids were not handled in accordance with Countywide policy	We recommend voided receipts be documented with the cause and resolution, signed by the cashier and a supervisor, and included with the daily deposit reconciliation documents	Documenting, with signatures, voided receipts and including them in the daily deposits was corrected immediately during the audit and we are currently following specified recommendations.
3.	Cash over/short logs were not prepared by cashiers or reviewed and signed by a supervisor	We recommend that an over/shot log be maintained for each cashier and that their supervisor review and sign the log each month.	Maintaining an over/short log for each cashier and ensuring that that log is reviewed and signed by a supervisor monthly was corrected immediately during the audit and we are currently following specified recommendations.
4.	The deposit preparer did not always review cash balance sheets before signing.	We recommend that the deposit preparer sign the MPF Form 3A after they have verified the accuracy of the form.	Having the deposit preparer sign the MPF Form 3A, after they have verified the accuracy of the form was corrected immediately during the audit and we are currently following specified recommendations.
5.	The daily deposits were not verified by a second employee.	We recommend that a second employee verify the accuracy of the daily deposit before signing the Transmittal of Funds form.	Ensuring that the second employee counts the actual physical money, each time there is a deposit was corrected immediately during the audit and we are currently following specified recommendations.
6	Accountability for capital assets was not properly established.	We recommend that the property manager maintain an accurate capital asset inventory list and that all capital assets be properly tagged.	The property manager for capital assets is located in the Parks and Recreation Administration. The position is currently vacant and recruitment is currently open. As soon as a new property manager is selected, we will make sure to have this recommendation implemented before the end of the year.
7.	Credit card receipts were not safeguarded.	We recommend that credit card receipts be safeguarded in a locked and secured cabinet or area.	Ensuring that the credit card receipt goes directly into the cash drawer, after it is signed by a patron was corrected immediately during the audit and we are currently following specified recommendations.
8.	Personal property transfer forms were missing signatures.	We recommend that the Holladay Lions Center complete PM-2 forms with signatures.	Copies of all PM-2 forms are filed at HLFRC, prior to taking equipment to surplus or another facility. Original PM-2 forms, complete with signatures, are delivered and filed with the property manager in the Parks and Recreation Administration Office.

No.	FINDING	RECOMMENDATION	RESPONSE / ACTION TAKEN
9.	Cashiers were not trained on the proper procedures for overages and shortages.	We recommend cashiers receive cash handling training in accordance with Countywide Policy.	Training/retraining of staff on cash handling (overages and shortages) was completed on February 12, 2014.
10.	A tamper-proof deposit bag was not being used.	We recommend that daily deposits be submitted in a tamper-proof deposit bag.	Submitting daily deposits to the bank in a tamper-proof deposit bag was corrected immediately during the audit and we are currently following specified recommendations.
11.	Receipts were not consistently issued to patrons.	We recommend that a receipt be issued to all patrons tendering payment in person.	Issuing a receipt to all paying patrons, regardless if they decline, was corrected immediately during the audit and we are currently following specified recommendations.
12.	Receipts could be reprinted for prior transactions.	We recommend that the ability for cashiers to reprint a receipt be disabled.	This action is not possible on the current sportsman (software) system. However, reprinting a receipt must be approved by a supervisor.
13.	A fund transfer log was not consistently used.	We recommend that MPF Form 7, "Fund Transfer Ledger," or similar log, be used to document movement of funds to and from the safes.	Retraining front desk attendants to properly use the MPF form 7 was completed on February 12, 2014.
14.	An SAQ representing Parks and Recreation's compliance with PCI-DSS had not been completed and was not on file.	We recommend that Parks and Recreation management complete and sign an annual SAQ, and that Holladay Lions Center keep a copy of the SAQ on file to show they are aware of and compliant with PCI requirements.	The Payment Card Industry's Data Security Standard (PCI-DSS) was established approximately thirteen years ago, and the Parks and Recreation Division began practices at that time to safeguard data as information became available. As information was obtained from the Payment Card Industry throughout the years practices were changed to accommodate securing cardholder data as much as possible within the division. In early 2010 - 2011, the Auditor's Office began looking at this standard for the entire county as much of these standards that had been identified were beyond the knowledge of the county's departments and division's on determining merchant levels and completing the SAQ's. Committees were set up, audits were conducted at each location, and the County was proceeding smoothly in determining policy and procedures, Information Services responsibilities, along with what each division's SAQ status would be. It was determined at that time that Attestation of Compliance needed to be signed off by the County as a whole once a letter was received by the Mayor from Chase Paymentech regarding our responsibilities to complete the SAQ's and completing the Attestation of Compliance, along with scans of the systems (A company has one year to complete the SAQ and Attestation of compliance from the date the letter is received). The Auditors were pulled from this development of policy and procedures for data security so each department/division was thrust into working on this again individually. The Parks and Recreation Division has continued working with Information Services in trying to establish what type of SAQ to complete, update and reinforce our firewall system, and make every effort to strengthen our compliance with the industry's standards as the majority of questions are to be determined/completed by Information

No.	FINDING	RECOMMENDATION	RESPONSE / ACTION TAKEN
			<p>Services. In 2011 it was determined that the division would complete the SAQ –D form, however, making changes to cardholder data not being stored on the computer system has moved the division from a D to a possible C or C-Virtual.</p> <p>In 2012, the golf courses were moved to a new accounting program and service provider with the expectation that the SAQ C and Attestation of Compliance will be completed, signed, and submitted by the end of April 2013. What is being done with the golf courses will become the standard for all other departments and division within the county. The recreation centers will be next for Information Services and the division to work together to complete SAQ's and establish more practices and procedures to provide complete and ongoing compliance for the division.</p>
15.	Receipt numbers were missing from the transaction report.	We recommend that the online system produce a transaction report that shows all sequential receipt numbers.	Printing off each internet transaction and including them in the reconciliation of the daily deposits, showing sequential receipt numbers, was corrected immediately during the audit and we are currently following specified recommendations.
16.	A purchasing card was not signed by the cardholder.	We recommend that the cardholder sign the purchasing card.	The employee signed his purchasing card immediately, during the audit.
17.	The authorized change fund amount was excessive for making change on over-the-counter transactions.	<p>We recommend that management reduce the change fund to a level sufficient to provide change for daily over-the-counter transactions.</p> <p>We recommend that excess funds be returned to Mayor's Financial Administration Office.</p>	The excess funds will be returned to the Mayor's Financial Administration Office.
18.	The entire change fund was not counted daily.	We recommend that the entire change fund be counted and restored to its established balance daily.	Daily counting the entire change fund and restoring them to their established balance was corrected immediately during the audit and we are currently following specified recommendations.
19.	The MPF Form 6, "Reimbursement Request and Control Listing," was not maintained on file.	We recommend that the petty cash custodian maintain on file the MPF Form 6, "Reimbursement Request and Control Listing."	The petty cash custodian will maintain on file a copy of all forms and receipts that are turned in for reimbursement.

**Ben Hill – Facility Manager
Holladay Lions Fitness and Recreation Center**

DATE PREPARED: 02/17/2014