

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



An Audit of the Key Controls of
Sugar House Park

November 21, 2013

GREGORY P. HAWKINS

SALT LAKE COUNTY AUDITOR

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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 Sugar House Park

Dear Mayor McAdams:

We recently completed an analysis of the financial records of Sugar House Park 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.

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 Sugar House Park and the cooperation from Wayne Johnson, Parks Operations Associate Division Director and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to Sugar House Park during our audit. The staff was friendly, courteous, and very helpful. Please feel free to contact me with any questions.

Sincerely,

Gregory P. Hawkins
Salt Lake County Auditor

By Leonardo Flores
Deputy Auditor

cc: Michele Nekota, Division Director
Paul Ross, Associate Division Director/Fiscal Administrator
Wayne Johnson, Parks Operations Associate Division Director

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Objectives

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of Sugar House Park. 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

A review of auditable areas for the Sugar House Park was completed. Most aspects of a typical key control audit were not within the scope for the entity. For example, there were no funds received in the mail or over the counter, there were no petty cash or imprest funds on hand, no purchasing cards, and no capital or controlled assets associated with the entity. We have no material findings to report.

Background

The Sugar House Park located on 2100 South from 1350 East to 1600 East, Salt Lake City, is managed by the Sugar House Park Authority. The County is contracted by the Sugar House Park Authority to maintain the park. The park features for public use: seven pavilions, regulation soccer and baseball fields, a cement basketball court, two children's play areas, a small amphitheater with seating for 220 people, seven volleyball courts, and a sleigh-riding hill. Additionally, the park includes a pond and enough open space for walkers, runners, and bicyclists.

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 September 30, 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.

