

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



An Audit of the Key Controls of  
Larry H. Miller Softball Complex

November 19, 2014

**GREGORY P. HAWKINS**

SALT LAKE COUNTY AUDITOR

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November 19, 2014

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 Larry H. Miller Softball Complex

Dear Mayor McAdams:

We recently completed an analysis of the financial records of Larry H. Miller Softball Complex 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 Larry H. Miller Softball Complex and the cooperation from Eliza Schofield, Facility Manager, and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to Larry H. Miller Softball Complex 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 James Fire MBA/Acc  
Deputy Auditor

cc: Martin Jensen, Parks and Recreation Director  
Kristin Riker, Associate Division Director  
Andrew Keddington, Associate Division Director  
Cheryl Crook, Fiscal Manager  
Eliza Schofield, Facility Manager





## Objectives

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of Larry H. Miller Softball Complex. 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

Larry H. Miller Softball Complex has put into place several key internal controls for managing public funds. Most risks identified were minor and would not be expected to result in material loss of County Assets. However, deficiencies were discovered in the internal controls regarding depositing. We also verified that management responses were followed from the prior audit dated December 18, 2013.

## Findings and Recommendations

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### *Finding # 1 - Deposits were not always made in a timely manner.*

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#### **Risk Level: Low**

Countywide Policy #1062, "Management of Public Funds," Section 4.1.2 states:

"As required by § 51-4-2, Utah Code Annotated, all public funds shall be deposited daily whenever practicable, but no later than three days after receipt."

We found that 31 out of 36 tills examined were deposited more than three days after receipt of collections.

When funds are not deposited on a timely basis, they are more susceptible to loss or theft, and are not available for use. In addition, interest is lost that would otherwise be accrued.

#### **Recommendation**

We recommend that funds be deposited on the same day, whenever practicable, but no later than three days after receipt.

## **Additional Information**

### **Background**

On October 1, 2010, the Cottonwood Regional Softball Complex was renamed to the Larry H. Miller Softball Complex. It is located on 72 acres at 4302 South 1300 East, Holladay, UT 84124. Along with the 4-plex Baseball/Softball fields, amenities include a large grass area with 5,736 feet concrete walking/jogging path, 6 volleyball courts, 4 shuffleboard courts, a playground and a pavilion that seats 210. Salt Lake County offers a variety of adult softball programs: fastpitch and slowpitch, fall and spring leagues, and tournaments, as well as A, B, C, and D classifications. This is the largest softball program in the state with over 950 teams playing in more than 80 leagues throughout the valley.

### **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
- Accounts Receivable
- Accounts Payable
- Third Party Contracts

Our examination period covered up to twelve months ending August 18, 2014. 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. Retesting of prior audit findings was also performed, where applicable.

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



**Parks & Recreation Division Response to  
An Audit of the Key Controls of  
LARRY H. MILLER SOFTBALL COMPLEX (concessions)  
Dated October 29, 2014**

No.	FINDING	RECOMMENDATION	RESPONSE / ACTION TAKEN
1.	Deposits were not always made in a timely manner.	We recommend that funds be deposited on the same day, whenever practicable, but no later than three days after receipt.	Larry H. Miller concession has a floor safe in the concession stand where weekend deposits are dropped until funds can be retrieved the next business day. We will make every effort to ensure that funds are deposited according to policy.

**NAME AND TITLE OF PERSON RESPONDING: Eliza Schofield, Facility Manager**

**DATE PREPARED: 10/29/2014**