

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



An Audit of the Key Controls of
Mount Olympus Senior Center

December 26, 2014

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 Mount Olympus Senior Center

Dear Mayor McAdams:

We recently completed an analysis of the financial records of Mount Olympus Senior 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.

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 Mount Olympus Senior Center and the cooperation from Susie Cates, Cheryl Hale, and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to Mount Olympus Senior Center 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 Roger Larsen
Sr. Deputy Auditor

cc: Becky Kapp, Division Director
Jessica Montgomery, Administrative and Fiscal Manager

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Objectives

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of Mount Olympus Senior 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

Management of the Mount Olympus Senior Center, with guidance from Aging and Adult Services Administration and Active Aging Administration, has implemented significant internal controls to safeguard Salt Lake County assets. Our report is issued without findings in the tested areas of cash receipts and deposits, purchase card transactions, and capital and controlled assets. A report of the last audit of the Mount Olympus Senior Center was released to the public in November 2013. The four recommendations of that audit were addressed by management and satisfactorily implemented.

Background

Mount Olympus Senior Center opened in January 1998 and is located at 1635 East Murray-Holladay Road, next door to the Holladay-Lions Fitness Center in Holladay. A wide variety of classes are offered for seniors 60 and older to interact with other active seniors. Services such as transportation to appointments are available and meals are served daily.

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 December 24, 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.