

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



An Audit of the Key Controls of
River's Bend Northwest Senior Center

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 River's Bend Northwest Senior Center

GREGORY P. HAWKINS
Salt Lake County Auditor

LONN LITCHFIELD, JD, LL.M.
Chief Deputy Auditor

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Dear Mayor McAdams:

We recently completed an analysis of the financial records of River's Bend Northwest 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 River's Bend Northwest Senior Center and the cooperation from Cheryl Leach, Center Manager, and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to River's Bend Northwest 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 Leonardo Flores
Deputy Auditor

cc: Becky Kapp, Division Director
Jessica Montgomery, Administrative and Fiscal Manager
Traci Lee, Centers Program Manager
Cheryl Leach, Center Manager



Objectives

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of River's Bend Northwest 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

The River's Bend Northwest Senior Center has put into place several key controls for managing public funds. Deficiencies were not found in key internal controls reviewed at the senior center. A report of the last audit of the River's Bend Northwest Senior Center was released to the public in August 2013.

Background

The River's Bend Northwest Senior Center is located at 1300 West 300 North in Salt Lake City. They are a part of Aging and Adult Services which offer a variety of services that cater to the mature adult such as: caregiver support, chore services, foster grandparent, healthy aging, legal services, nutrition, ombudsman, outreach, senior companions, senior employment, and transportation. Senior Centers serve as social hubs and gathering places where active, mature adults can explore a multitude of interests.

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 August 31, 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.