

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



An Audit of the Key Controls of  
Valley Regional Softball Complex

August 29, 2014

**GREGORY P. HAWKINS**

SALT LAKE COUNTY AUDITOR

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August 29, 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 Valley Regional Softball Complex

Dear Mayor McAdams:

We recently completed an analysis of the financial records of Valley Regional 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.

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 Valley Regional 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 Valley Regional Softball Complex 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: Martin Jensen, Parks and Recreation Director  
Andrew Keddington, Administration Associate Division Director  
Kristin Riker, Recreation Associate Division Director  
Eliza Schofield, Facility Manager





## **Objectives**

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of Valley Regional 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**

Management of the Valley Regional Softball Complex have implemented internal controls and reports that safeguard County Assets. There were no material findings as a result of our 2014 key control audit tests. A prior year audit report was issued December 2013. All recommendations of the previous audit were implemented.

## **Background**

Valley Regional Softball Complex resides in a large regional park and is located at 5135 South 2775 West Taylorsville Utah. Along with the 4-plex Baseball/Softball fields, amenities include a volleyball court, outdoor basketball complex, disc golf course, large grassy area, exercise track, a playground and a pavilion that seats 130. 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. A concession facility is opened for league play.

## **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 June 07, 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.

