
A Report to the
Citizens of Salt Lake County
The County Mayor and the
County Council

Follow-up Audit:
Salt Lake County Parks
and Recreation Division's
Kearns Recreation Center



OFFICE OF THE
SALT LAKE COUNTY
AUDITOR

SCOTT TINGLEY
COUNTY AUDITOR

July 2019
Report Number 2019-6

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AUDIT SERVICES DIVISION

OUR MISSION

To foster informed decision making, strengthen the internal control environment, and improve operational efficiency and effectiveness for Salt Lake County, through independent and objective audits, analysis, communication, and training.



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July 22, 2019

Martin Jensen, Director
Salt Lake County Parks and Recreation Division
2001 S State Street, Suite S4-700
Salt Lake City, UT 84114-4575

Re: **Follow-up Audit: An Audit of Key Controls at the Kearns Recreation Center,
Report Number 2018-MLR16**

Dear Martin,

We have completed follow-up work on the audit recommendations contained in Report Number 2018-MLR16, *An Audit of Key Controls at the Kearns Recreation Center*, issued April 2018.

Our follow-up audit work found that Parks and Recreation has implemented one (1) out of the one (1) recommendation issued in the original audit report.

We truly appreciate the time and efforts of the employees of the Kearns Recreation Center throughout the follow-up audit. Our work was made possible by their cooperation and prompt attention given to our requests. If you have any questions, please feel free to contact me at (385) 468-7185, or Shawna Ahlborn, Audit Manager, at (385) 468-7179.

Sincerely,


Scott Tingley, CIA, CGAP
Salt Lake County Auditor

Cc: Holly Yocom, Department Director, Department of Community Services
Lori Okino, Fiscal Administrator, Department of Community Services
Andrew Keddington, Associate Director – Fiscal Operations, Parks and Recreation Division
Darian Abegglen, Associate Director – Recreation, Parks and Recreation Division
David Young, Facility Manager

Follow-up Audit Results

Finding 1: Management at Kearns was not using the *Controlled Asset Inventory Form – Employee* to establish personal accountability for controlled assets that had been assigned to specific employees, as required by County policy.

	Recommendation	Action Taken	Status
1.1	<p>We recommend that the Property Manager at Kearns Recreation Center implement the use of the <i>Controlled Asset Inventory Form – Employee</i> to assign personal accountability for any controlled asset that has been assigned to a specific employee.</p>	<p>The Kearns Recreation Center has implemented the use of the <i>Controlled Asset Inventory Form – Employee</i> to assign personal accountability over controlled assets. On 10/31/2018, management provided inventory forms for the six individuals specifically assigned controlled assets for their use. We found all six forms were appropriately completed and signed by the employees.</p>	<p>Implemented</p>

Appendix A: Additional Information

Scope & Objectives	Generally accepted <i>Government Auditing Standards (GAO-18-568G)</i> , require that auditors perform follow-up audit work to determine if appropriate corrective action has been taken to address issues, findings, and deficiencies identified in prior audit engagements. The primary objective of this follow-up audit was to determine the status of management actions to address the findings reported in Report Number 2018-MLR16, <i>An Audit of Key Controls at the Kearns Recreation Center</i> , issued April 2018.
Background	The original audit evaluated the effectiveness of the Kearns Recreation Center’s internal controls in the areas of petty cash and imprest accounts, cash handling and daily deposits, capital and controlled assets, purchasing card expenditures and use, and accounts receivables. The original audit identified one finding related to the audit objectives.

Appendix B: Follow-up Audit Implementation Status			
Implemented	In Process	Not Implemented	Closed
The agency has implemented our recommendation or has adequately addressed the original issue or finding in all respects as verified by the follow-up audit. No further follow-up is required.	The agency is in the process of implementing our recommendation or is taking other appropriate corrective action. Additional follow-up may be required.	The agency has taken no action to implement our recommendation. Additional follow-up may be required.	Circumstances have changed surrounding our original finding or recommendation that make it no longer applicable, or the agency will only implement a portion of our recommendation as verified by the follow-up audit. No further follow-up is required.