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

Follow-up Audit:
Salt Lake County Division
of Arts and Culture's
Eccles Theater



OFFICE OF THE
SALT LAKE COUNTY
AUDITOR

SCOTT TINGLEY
COUNTY AUDITOR

July 2019
Report Number 2019-8

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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

Sarah Pearce, Director
Salt Lake County Division of Arts and Culture
50 W 200 S
Salt Lake City, UT 84101

Re: **Follow-up Audit: An Audit of Key Controls at the Eccles Theater, Report Number 2018-8**

Dear Sarah,

We have completed follow-up work on the audit recommendations contained in Report Number 2018-8, *An Audit of Key Controls at the Eccles Theater*, issued August 2018.

Our follow-up audit work found that Eccles Theater management has implemented two (2) out of the two (2) recommendations issued in the original audit report.

We truly appreciate the time and efforts of the employees of the Eccles Theater 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 Larry Decker, Audit Manager, at (385) 468-7176.

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
Matthew Castillo, Administrative and Fiscal Manager, Division of Arts and Culture

Follow-up Audit Results

Finding 3.1: The property manager did not perform capital and controlled asset inventories on an annual basis.

Recommendation	Action Taken	Status
We recommend the property manager perform an inventory of capital and controlled assets at least annually.	The property manager of Eccles Theater performed an annual capital and controlled asset inventory as of our follow-up audit work and will continue to prioritize a full asset inventory each year.	Implemented

Finding 3.2: Management did not use the *Controlled Asset Inventory Form – Employee* to assign personal accountability for controlled assets, as required by County policy.

Recommendation	Action Taken	Status
We recommend management implement the use of the <i>Controlled Asset Inventory Form – Employee</i> to establish personal accountability to any employee that has been assigned specific controlled assets for their use.	Eccles Theater management began using the <i>Controlled Asset Inventory Form – Employee</i> and plans to update the forms at least annually or as needed to account for controlled assets assigned to specific employees.	Implemented

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 2018-8, <i>An Audit of Key Controls at the Eccles Theater</i> , issued August 2018.
Background	The original audit evaluated the effectiveness of the Eccles Theater’s internal controls in the areas of petty cash and imprest accounts, cash handling and daily deposits, capital and controlled assets, and purchasing card expenditures. The original audit identified two findings 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 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.