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

Follow-up Audit:
An Audit of Key Controls at
the Calvin S. Smith Library



OFFICE OF THE
SALT LAKE COUNTY
AUDITOR

SCOTT TINGLEY
COUNTY AUDITOR

December 2019

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OFFICE OF THE SALT LAKE COUNTY AUDITOR
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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December 26, 2019

Jim Cooper, Director
Salt Lake County Library Services
8030 South 1825 West
West Jordan, UT 84088

Re: **Follow-up Audit: An Audit of Key Controls at the Calvin S. Smith Library,
Report Number 2018-MLR18**

Dear Jim,

We have completed follow-up work on the audit recommendations contained in Report Number 2018-MLR18, *An Audit of Key Controls at the Calvin S. Smith Library*, issued April 2018.

Our follow-up audit work found that the Calvin S. Smith Library has successfully implemented the recommendation issued in the original audit report.

We truly appreciate the time and efforts of the employees of the Calvin S. Smith Library 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 Shawna Ahlborn, Audit Services Division Administrator, at (385) 468-7179 or Colleen Hilton, Audit Manager, at (385) 468-7231.

Sincerely,


Scott Tingley, CIA, CGAP
Salt Lake County Auditor

Cc: Leslie Webster, Associate Director of Finance and Operations, Salt Lake County Library Services
Holly Yocom, Department Director, Department of Community Services
Lori Okino, Fiscal Administrator, Department of Community Services
Laura Renshaw, Library Manager, Calvin S. Smith Library

Follow-up Audit Results

Finding 1.1 – Change funds in computer printer and copier stations were short of their authorized amounts

	Recommendation	Action Taken	Status
1.1	We recommend that Calvin S. Smith employees follow the correct procedures outlined in Countywide Policy 1062, when they are balancing cash collections from the copier and computer printer stations. Any deposit shortages or overages should be recorded in accordance with county policy.	The daily over/short log is filled out when the daily deposit is prepared. Additionally, at the end of each month this log is reviewed and signed by the Library Manager.	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 finding reported in Report Number 2018-MLR18, <i>An Audit of Key Controls at the Calvin S. Smith Library</i> , issued April 2018.
Background	The original audit evaluated the effectiveness of Calvin S. Smith Library’s key controls. We examined assets, records, and transactions in the areas of change funds, cash handling and daily deposits, capital and controlled assets, and purchasing card use. 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. 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.