



Office of the Salt Lake County Auditor
 Audit Services Division
 Revised Annual Audit Work Plan 2021

New Audit Projects Planned for 2021

Audit Area	Entity	Preliminary Scope and Objectives	Plan Hours
Outcomes and Indicators	County Treasurer	Evaluate the agency's processes and internal controls for reporting performance information and express an opinion on the quality and effectiveness of communicating performance results. Determine if performance measures are relevant and reliable. Determine if performance information is reported in a way that effectively communicates performance results. <i>*Change – Added to Annual Audit Plan</i> <i>*Reason – Special Request from Council</i>	750
Outcomes and Indicators	Library Services Division	Evaluate the agency's processes and internal controls for reporting performance information and express an opinion on the quality and effectiveness of communicating performance results. Determine if performance measures are relevant and reliable. Determine if performance information is reported in a way that effectively communicates performance results. <i>*Change – Added to Annual Audit Plan</i> <i>*Reason – Special Request from Council</i>	750
Accounts Receivable	Parks and Recreation Division – Recreation Centers	Evaluate internal controls over county recreation center receivables. Determine if receivable balances and collections are recorded and accounted for accurately and completely. Determine if receivable collections practices comply with county ordinances, policies, and procedures. <i>Note: Audit work began in 2019, but this audit was placed on hold because of the COVID-19 pandemic and other audit priorities in 2020.</i> <i>*Change – Deferred until 2022</i> <i>*Reason – Deferred due to added Special Requests</i>	750
Deferred Revenue Balances	Countywide	Identify county organizations that conduct deferred revenue transactions (e.g., gift cards, rental deposits, use passes, reservations, etc.). Evaluate the design, implementation, and effectiveness of internal controls over deferred revenue transactions at county agencies. Determine if agencies have implemented adequate segregation of duties for the authorization, sale, and redemption of gift cards, rental deposits, passes, etc. Determine if deferred revenue transaction financial records are accurate and complete. <i>*Change – Deferred until 2022</i> <i>*Reason – Deferred due to added Special Requests</i>	500

New Audit Projects Planned for 2021 (continued)

Audit Area	Entity	Preliminary Scope and Objectives	Plan Hours
Design and Construction Contracts and Payments	Mid-valley Performing Arts Center – Division of Arts and Culture	<p>Determine if the management and administration of design and construction contracts for the Mid-valley Performing Arts Center comply with the capital project review and approval process required by the County's <i>Capital Project Planning, Approval and Administration Policy</i>. Review project expenditures to determine if all expenditures comply with capital project design and construction contract terms. Evaluate the controls in place to prevent and detect improper payments and the effectiveness of controls by testing the appropriateness of payments made.</p> <p><i>*Change – Deferred until 2022</i> <i>*Reason – Deferred due to added Special Requests</i></p>	750
Cash Receipts and Receivables	County Recorder's Office	Evaluate internal controls over cash handling, receipting, and depositing at the Salt Lake County Recorder's Office. Determine if cash receipts and data services receivables are collected, recorded, and accounted for correctly. Determine if financial records are accurate and complete. Determine if cash receipts and deposits are adequately safeguarded, and the Recorder's cash handling practices comply with County policies.	250
Service Contract Revenue	Animal Services Division	Review service contract revenue and payments from the cities and districts that have service contracts with Animal Services. Determine if contract payments are billed, collected, and accounted for accurately and completely, and comply with the terms of the interlocal agreements and County policies. Evaluate service contract fee schedules to determine if contract fees charged for services are adequate to cover Animal Services' cost of services.	500
Cash Receipts and Receivables	Public Works & Municipal Services – Engineering and Flood Control Division	Review cash receipts and receivables for excavation permit fees, inspection fees, and other fees assessed by the Engineering and Flood Control Division. Determine if there are adequate controls in place to ensure that complete and accurate cash receipts and accounts receivable information is reported. Review controls established including the recognition, tracking, and reporting of accounts receivable. Determine if there is adequate oversight of the accounts receivable process, including timely reconciliations.	500

New Audit Projects Planned for 2021 (continued)

Audit Area	Entity	Preliminary Scope and Objectives	Plan Hours
Payroll – Review of County Agency Payroll Processes	Countywide – Select County Agencies	Review internal controls over payroll processes, including approval of timesheets, review of employee work activities, paid leave, etc. Determine if management has implemented adequate controls over payroll activities and processing, and if those controls are effective in producing complete and accurate payroll records and help reduce the risk of fraud. <i>*Change – Deferred until 2022</i> <i>*Reason – Deferred due to added Special Requests</i>	750
Petty Cash Funds	Countywide – Select County Agencies	Review internal controls over petty cash fund disbursements and expenditures. Determine whether petty cash funds are used appropriately, and petty cash expenditures comply with County policies. Evaluate each agency’s reconciliation and petty cash replenishment processes to ensure that expenditures are authorized, recorded, and reconciled properly.	500
Cash Receipts and Receivables	County Justice Court	Evaluate internal controls over cash handling, receipting, and depositing at the Salt Lake County Justice Court. Determine if court fines and fees are collected, recorded, and accounted for correctly. Determine if financial records are accurate and complete. Determine if cash receipts and deposits are adequately safeguarded, and the Justice Court’s cash handling practices comply with County policies.	250
Cash Receipts and Receivables	Parks and Recreation Division – Cottonwood Softball Complex & Valley Softball Complex Concessions	Evaluate internal controls over cash handling, receipting, and depositing at the Cottonwood and Valley Softball Complexes. Determine if concessions sales are collected, recorded, and accounted for correctly. Determine if financial records are accurate and complete. Determine if cash receipts and deposits are adequately safeguarded, and cash handling practices comply with County policies.	250
Compliance Validation – Payment Card Industry (PCI) Data Security Standard (DSS) – 2021	Countywide	Provide assurance that all County agencies that accept payment cards complete their annual compliance validation steps as required by the Payment Card Industry (PCI) Data Security Standard (DSS).	350

Audit Projects Carried Forward to be Completed in 2021

Audit Area	Entity	Preliminary Scope and Objectives	Plan Hours
Cash Disbursements and Payables	Fleet Management Division	Evaluate internal controls over cash disbursements and payables for county vehicle service and parts. Determine if county vehicle service and parts expenses are properly authorized and approved, and expense records are accurate and reliable. Determine if vehicle parts and supplies inventories are accounted for properly and safeguarded against loss, theft, waste, or abuse.	100
Cash Receipts and Receivables	Parks and Recreation Division – County Golf Courses	Evaluate internal controls over cash handling, receipting, and depositing at all county golf courses. Determine if cash receipts are recorded and accounted for correctly. Determine if transaction records are accurate and reliable. Determine if cash receipts are properly safeguarded and business practices comply with county ordinances, policies, and procedures.	250

Other Audit Activities Planned for 2021

Activity	Description	Plan Hours
COVID Timecard Comment Monitoring - 2021	Continuous Monitoring of Timecard Comments related to the COVID-19 emergency	600
Integrity Services and Fraud Hotline – 2021	Administration and operation of County Auditor's fraud hotline. Investigations of reported theft, waste, or misuse of county resources.	180
Audit Recommendation Follow-up Activities – 2021	Auditor follow-up activities and reporting on prior audit recommendations issued to county organizations.	1000
Annual Countywide Risk Assessment and Audit Plan – 2022	Perform annual countywide risk assessment and develop annual audit work plan for 2022.	200
Analysis of fees at Salt Lake County for Utah State Auditor	Perform an analysis of fees at Salt Lake County. *Change – Added to Annual Audit Plan *Reason – Special Request from Utah State Auditor	200