

FOLLOW-UP REPORT

Salt Lake County Parks Operations

MARCH 2023



Chris Harding, CPA, CFE, CIA
County Auditor

Office of the Auditor
Salt Lake County

Audit Team

Brenda Nelson, CISA, Audit Manager

Audra Bylund, Audit Manager

Matt Cullinen, Internal Auditor

Audit Management

Chris Harding, CPA, CFE, CIA, Auditor

Richard Jaussi, MBA, Chief Deputy Auditor

Shawna Ahlborn, Audit Division Director



Office of the Auditor
Salt Lake County
2001 S State Street, Ste N3-300
Salt Lake City, UT 84190-1100
Phone: (385) 468-7200

www.slco.org/auditor

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Chris Harding, CPA, CFE, CIA
County Auditor

2001 S State Street, Ste N3-300, Salt Lake City, UT 84190
Phone: (385) 468-7200 www.slco.org/auditor

AUDITOR'S LETTER

We conducted a follow-up audit of the investigation of Salt Lake County Parks Operations related to our initial audit issued in May 2022. This audit was a result of a tip to our fraud hotline. During this follow-up audit, we evaluated the progress made by the Parks Operations in implementing our recommendations from the prior audit. Parks Operations made significant changes, fully implementing the recommendations from all 9 recommendations.

This audit is authorized pursuant to Utah Code Ann. 17-19a-202 "Duties and Services." We conducted this follow-up audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the leaders and team members at the various agencies and departments who shared their time and knowledge with us during the audit.

Please contact me at 385-468-7200 with any questions.

A handwritten signature in black ink that reads "Chris Harding".

Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor

March 2023

Action Since Audit Report

An Investigation of Salt Lake County Parks Operations Division

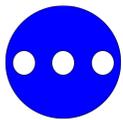
5 findings with 9 recommendations found in May 2022.

Parks Operations has fully implemented all 9 of the recommendations.



FULLY
IMPLEMENTED

9



IMPLEMENTATION IN
PROGRESS

n/a



NOT
IMPLEMENTED

n/a



CLOSED

n/a

Remaining Risks

The Salt Lake County Auditor's Office will not conduct a secondary follow up as all risks were addressed.

FINDING 1. DRIVERS OPERATING VEHICLES REQUIRING CLASS A CDLS NOT TRACKED



Recommendation 1.1 - We recommend Parks Operations maintain logs that document the drivers and dates of operation for the 10-wheel dump trucks and combination vehicles that require a Class A CDL

Agency Action - Park Operations tracks the driver, date, and unit number within the work order system (VueWorks).

Parks management maintains a log to include employee name, position, defensive driving completion, license expiration, and license classification of all parks employees that operate a county vehicle or approved for mileage reimbursement.



Recommendation 1.2 - We recommend that management periodically review the logs to verify that the log is up-to-date and that only valid Class A CDL holders operated the vehicles.

Agency Action - Park Ops managers review VueWorks work orders to determine that only CDL holders operated the vehicle and ensure reporting in VueWorks is reliable.

FINDING 2. NOT ALL DRIVER'S LICENSE EXPIRATION DATES TRACKED.



Recommendation 2.1 - We recommended that management verify that the driver license expiration spreadsheet have all employee's driver's license expiration dates entered prior to being assigned a County vehicle.

Agency Action - Parks management maintains a log to include employee name, position, defensive driving completion, license expiration, and license classification of all parks employees that operate a county vehicle or approved for mileage reimbursement.

FINDING 3. PURCHASE REQUEST IMPROPERLY ADJUSTED.



Recommendation 3.1 - We recommended management implement procedures to document any purchase request changes with the initial of who changed the request and the reason for the change.

Agency Action - Processes have now been put in place to have every purchase documented on a release log with a purchase request filled out with two (2) signatures, regardless of dollar amount or occurrence.



Recommendation 3.2 - We recommended that new purchase requests be completed and approved whenever items are cancelled or removed but later ordered.

Agency Action - If the dollar amount on a purchase request is changed or cancelled (ex. due to price changes, shipping charges, items no longer needed, etc.) a new purchase request will be filled out with the changes documented.

Agency Updates to Agency Action- Cancelled purchase requests that are later re-ordered will have a new purchase request completed. Dollar amount changes to a purchase request will be shown on the original with two (2) signatures and an explanation per Recommendation 3.1.

FINDING 4. PARTS NOT TRACKED WHEN USED.



Recommendation 4.1 - We recommended that management implement policies and procedures requiring mechanics to document parts used that are above a determined cost threshold on work orders, including an adequate description of the part, quantity used, and unit number they were installed on.

Agency Action - Parks Mechanics will enter a description of the part, quantity used, and unit number within VueWorks for all single parts that are greater than \$100.



Recommendation 4.2 - We recommended that management implement policies and procedures requiring supervisory review and approval of work orders.

Agency Action - Parks Management verifies VueWorks work orders for approvals and ensures the data is reliable.



Recommendation 4.3 - We recommended that management implement policies and procedures to ensure that parts above a determined cost threshold are accounted for and are either on hand or were installed on County vehicles.

Agency Action - Parks management and fiscal implemented procedures to track all single parts over \$100 to ensure parts are accounted. This threshold will be evaluated each year to determine the relevance and risk of parts that are susceptible to theft or loss.

FINDING 5. UNABLE TO LOCATE A CONTROLLED ASSET.



Recommendation 5.1 - We recommended that management attempt to locate the tool once the employee returns from leave. If they are unable to locate the tool, complete Form PM-2 and document with a Mayor Letter of the lost item.

Agency Action – Management was unable to locate the tool during their annual inventory. Management completed a PM-2 form reporting it as unaccounted for/lost and submitted it with a Mayor Letter on January 6, 2023 to Mayor Finance.