

Preliminary Follow-Up Report

An Audit of the Salt Lake County West Jordan Library and Viridian Event Center

OCTOBER 2024



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County Auditor

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AUDITOR'S LETTER

October 2024

In line with generally accepted government auditing standards and the established policies of the Auditor's Office, as authorized by Utah Code Title 17, Chapter 19a, "County Auditor", Part 2, "Powers and Duties", we maintain our responsibility to monitor and ensure that audit recommendations are addressed by county agencies through appropriate corrective action. This is also instrumental in forming our future audits.

This communication serves as the follow-up report for West Jordan Library and Viridian Event Center subsequent to the original audit report issued in June 2023. The original audit report identified one finding with one recommendation.

The details of our follow-up indicate that West Jordan Library and Viridian Event Center management has fully implemented the recommendation and no additional follow up is necessary.

We performed this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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 extend our appreciation to West Jordan Library and Viridian Event Center management and all county stakeholders for their cooperation during this process. The enclosed follow-up audit report summarizes the current status of the recommendation. Should you have any questions or require further discussion, please do not hesitate to contact me at 385- 468-7200.

A handwritten signature in black ink, appearing to read "Chris Harding".

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

Action Since Audit Report

An Audit of Salt Lake County West Jordan Library and Viridian Event Center

Original Audit: Report Issued June 2023

1 findings with 1 recommendation reported in June 2023.

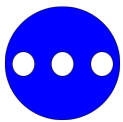
Preliminary Follow-Up

The West Jordan Library and Viridian Event Center has fully implemented the one recommendation.



FULLY
IMPLEMENTED

1



IMPLEMENTATION IN
PROGRESS

0



NOT
IMPLEMENTED

0



CLOSED

0

REMAINING RISKS

The recommendation has been implemented. This preliminary follow-up audit concludes the testing of recommendations related to the initial West Jordan Library and Viridian Event Center Audit report from June 2023.





FINDING 1. NOT ALWAYS MAINTAINING AN OVER/SHORT LOG.



Recommendation 1.1 We recommend that management maintain an over/short log to track discrepancies in compliance with Countywide Policy.

Agency Action - Implemented our recommendation.

APPENDIX A: AUDIT RECOMMENDATION IMPLEMENTATION STATUS

Audit Recommendation Implementation Status			
 Fully Implemented	 Implementation In Progress	 Not Implemented	 Closed
<p>The audit recommendation has been implemented, and the corrective actions effectively address the original issue or finding, as verified by the follow-up audit. No further action is required at this time.</p>	<p>The agency has begun taking corrective actions to address the audit recommendation. However, full implementation has not yet been achieved.</p>	<p>The agency has not taken corrective action to address the audit recommendation.</p>	<p>Circumstances have changed surrounding the original finding or recommendation that make it no longer applicable, or the agency will only implement a portion of the recommendation as verified by the follow-up audit. No further follow-up is required.</p>