

# Preliminary FOLLOW-UP REPORT

## An Audit of the Salt Lake County Parks and Recreation - Larry H. Miller Softball Complex

FEBRUARY 2025



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County Auditor

Office of the Auditor  
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## AUDITOR'S LETTER

February 3, 2025

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 preliminary follow-up report for the Larry H. Miller Softball Complex, subsequent to the original audit report issued in May 2023. The original audit identified seven findings with 18 recommendations.

The details of our follow-up indicate that Softball Complex management has fully implemented seven of the 18 recommendations, 10 are in progress, and one has not yet been implemented. While there is noteworthy progress, the complete implementation of all recommendations remains crucial.

The issuance of this follow-up audit occurred later than originally planned due to staff turnover and the necessary time for management review. Additionally, because operations at the Miller Softball Complex are seasonal, we plan to conduct our final follow-up audit fieldwork in the fall of 2025, after the facility has completed its seasonal operations.

Despite the timing adjustments, we have met with Parks and Recreation management, who have reported that significant improvements have been made since our initial follow-up fieldwork. They are actively working toward full implementation of all recommendations and anticipate completing them before our final follow-up audit begins.

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.

We extend our appreciation to Larry H. Miller Softball Complex management and all county stakeholders for their cooperation during this process. The enclosed follow-up audit report summarizes the current status of the recommendations. 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 Parks and Recreation – Larry H. Miller Softball Complex

**Original Audit: Report Issued May 2023**

7 findings with 18 recommendations reported in May 2023.

## Preliminary Follow-up

The Softball Complex fully implemented seven of the 18 recommendations, 10 are in progress and one was not implemented.



FULLY  
IMPLEMENTED

7



IMPLEMENTATION IN  
PROGRESS

10



NOT  
IMPLEMENTED

1



CLOSED

0

## Remaining Risks

A second follow-up audit will be conducted by the Auditor's Office in 2025.

## FINDING 1. CONCESSION INVENTORY WAS NOT TRACKED



**Recommendation 1.1** - We recommend management establish written policies and procedures regarding inventory management including:

- Conducting an inventory count after each tournament.
- Comparing ending inventory to beginning inventory, plus items purchased, less items sold and documenting and investigating any shortages.
- An independent party reviewing and signing off on inventory reconciliations.
- Retaining reconciliations with tournament deposit documentation.

Agency Action – Implementation in progress. Due to the inventory reconciliation not including investigating shortages or a review and sign off of the inventory reconciliation, a second follow up will determine whether those two attributes are integrated into their procedures. Additionally, Management explained that the inventory system was not properly working until August, a second follow-up will determine if the procedures have been updated.

## FINDING 2. LACK OF SEPARATION OF DUTIES (SOD) OVER CONCESSION PURCHASING, PRICING, AND SALES



**Recommendation 2.1** - We recommend that Management ensure that approval is completed from a separate, authorized employee for all concession-related purchases. Agency Action - Implemented our recommendation.

Agency Action - Implemented our recommendation.



**Recommendation 2.2** - We recommend that inventory purchased be received and added to inventory records by someone not involved in the purchase.

Agency Action - Implemented our recommendation.



**Recommendation 2.3** - We recommend that the product pricing as set up in the POS be reviewed prior to the upcoming season, and that the pricing be approved by an independent, authorized employee..

Agency Action - Not implemented. We found the concession pricing menu was approved verbally without documentation of who approved it. Without formal documentation of who approved it, we cannot confirm if any discrepancies were/ are present. Additionally, although there are specific permissions required to access specific portions of Sportsman POS, we cannot confirm that the pricing was approved after being entered into the system.



## FINDING 3. NO RECORD OF INDIVIDUAL TRANSACTIONS WAS RETAINED, CUSTOMER RECEIPTS WERE NOT PROVIDED, AND A POS REPORT OF COLLECTIONS WAS NOT PRINTED OR RETAINED



**Recommendation 3.1** - We recommend that individual sales be retained by management for balancing, concessions inventory, and for researching overages and shortages..

Agency Action - Implemented our recommendation.



**Recommendation 3.2** - We recommend a report of totals sales per the mobile POS, or other manual or electronic POS system used onsite, be generated and retained with the deposit documentation.

Agency Action - Implemented our recommendation.



**Recommendation 3.3** - We recommend that receipts be provided to both cash and credit card customers as required by Countywide Policy 1062, "Management of Public Funds."

Agency Action - Implemented our recommendation.

## FINDING 4. DAILY COLLECTION COUNTS NOT DOCUMENTED



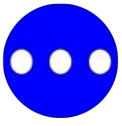
**Recommendation 4.1** - We recommend that Management count and record cash collection amounts daily after each tournament day on a Cash Balance Sheet. Management should also sign off when they have completed checking the Cash Balance Sheet.

Agency Action - Implementation in progress. The Cash Balance Sheet was not consistently completed in full or signed by the Office Coordinator in 10 out of 11 (91%) tournament days. The Cash Balance Sheet and POS financial report amounts did not agree in two out of 11 (18%) dates. Due to exceptions, secondary follow-up audit is required.



**Recommendation 4.2** - We also recommend that after each count overages/shortages be recorded on the daily Cash Balance Sheet.

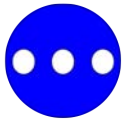
Agency Action - Implementation in progress. There were overages/shortages present that were not documented by the Office Coordinator on the overages/short log. Salt Lake County Countywide Policy 1062 requires an over/short log to be completed, regardless of the amount, when an over/short is noted. Due to the exception found in one out of 11 (9%) tournament dates, secondary follow-up audit required.



**Recommendation 4.3** - We recommend that a reconciliation between the mobile POS, Cash Balance Sheet and amounts entered into Sportsman be performed to ensure that all systems are balancing.

Agency Action - Implementation in Progress. We found two out of 11 (18%) of the Cash Balance Sheet and POS financial report amounts did not agree. Due to exceptions, secondary follow-up audit is required.

## FINDING 5. CHANGE FUND WAS NOT LOGGED IN AND OUT OF THE SPORTS COMPLEX SAFE



**Recommendation 5.1** - We recommend that cashiers complete and sign an MPF Form 7, Fund Transfer Ledger, or similar log, each time they retrieve the Change Fund from the safe; and return the fund to the safe at both the Softball Office and Softball Complex.

Agency Action – Implementation in progress. The Start Up Fund log had 10 out of 18 (55%) entries missing signatures for when funds were retrieved and returned. Secondary follow-up audit required.



**Recommendation 5.2**- We recommend that Management review and retain Change Fund Transfer Logs in accordance with Countywide policy.

Agency Action -Implemented our recommendation.

## FINDING 6. CASH OVER/SHORT LOG WAS NOT MAINTAINED, AND THE BALANCE SHEET WAS NOT COMPLETED CORRECTLY



**Recommendation 6.1** - We recommend the change fund or start-up fund be accurately accounted for on the Cash Balance sheet.

Agency Action -Implementation in progress. Exceptions identified for nine out of 11 (82%) tournament days due to dollar amounts either not being entered or not agreeing between the Cash Balance Sheet and Change Fund. Secondary follow-up audit required.



**Recommendation 6.2** - We recommend that staff accurately record collections per the mobile POS and that any overages or shortages be recorded, investigated, and management document the discrepancies.

Agency Action -Implementation in progress. Management implemented

documenting over/shorts, but exception found in two out of 11 (18%) tournament days where the Cash Balance Sheet was completed incorrectly. Secondary follow up required.



**Recommendation 6.3** - We recommend that management implement an overage/short log and ensure that it is completed accurately after each tournament. This log should be reviewed by management and ensure that reasons are given for differences and an explanation.

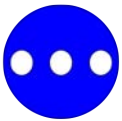
Agency Action - Implemented our recommendation.

## FINDING 7. CASH HANDLING TRAINING RECORDS WERE NOT RETAINED



**Recommendation 7.1** - We recommend that management implement a retention policy of cash handling training files in a singular location to ensure that concession employees have completed cash handling training prior to working.

Agency Action - Implementation in progress. One out of 21 (5%) employee cash handling certificates did not include the date of completion to confirm it was completed prior to working. Three out of 21 (14%) where merit employees received onsite training, but there is no record of a signed and dated certificate of completion. Secondary follow-up audit required.



**Recommendation 7.2** - We recommend that employees complete cash handling training if needed, or ensure their records are retained for future reference.





Agency Action - Implementation in progress. Refer to explanation in Recommendation 7.1.



**Recommendation 7.3** - We recommend that management ensure that all concession employees have their training completed with dates of completion documented, prior to the employee working as a cashier.

Agency Action - Implementation in progress. Refer to explanation in Recommendation 7.1.



Audit Recommendation Implementation Status			
 <p><b>Fully Implemented</b></p>	 <p><b>Implementation In Progress</b></p>	 <p><b>Not Implemented</b></p>	 <p><b>Closed</b></p>
<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 <u>at this time</u>.</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>