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SALT LAKE COUNTY AUDITOR'S OFFICE
CRAIG B. SORENSEN, AUDITOR

July 28, 2003

Glen Lu, Director
Parks and Recreation Division
2001 South State Street #S4400
Salt Lake City, Utah 84190

Dear Glen:

The Audit Division recently completed an audit of cash collections, receipting and depositing functions at the West Jordan Outdoor Pool (West Jordan). We also examined West Jordan's change fund and controlled assets. Currently, West Jordan uses a combination of cash registers and the McBee manual receipting system to record patron payments. West Jordan does not accept credit cards.

CASH RECEIPTING AND DEPOSITING

We found the procedures well controlled and in conformance with Countywide Policy #1062, "Management of Public Funds." The West Jordan change fund is divided into four zippered pouches in amounts of \$50.00 for each of two cash registers used for admissions and \$25.00 for each of two cash registers used for concessions. We counted three registers and one change fund pouch and found the totals in balance within \$.05.

The change fund balanced with the amount authorized and the custodian was correct as listed in the Auditor's office. Checks received at West Jordan on the day of the audit were all restrictively endorsed. Identification was requested on checks received. Receipts are tallied at the end of each cashier's shift and dropped into a small safe, which is bolted to the floor. The head cashier unlocks the safe at the end of the day and prepares the deposit. The office manager deposits the money in the bank night deposit four days a week and collects the validated deposit slips when she deposits directly to the bank on Friday.

As part of our audit, we selected a sample of deposits from 23 different days since the current season began on Memorial Day and compared the daily summary of cash receipts, as found on the cash register tape, to the balancing sheet and the deposit slip copy. Overall, the deposit process was well organized and documented, and the lack of excessive overs and shorts demonstrated conscientious effort by pool employees to accurately record all transactions. Though generally adequate, controls over cash could be strengthened in one area, as noted by the following finding:

- **The large safe is not bolted to the floor.**

The large safe is not bolted to the floor. Countywide Policy #1062, Section 2.5.6.2, states, “*Secure property as best possible, i.e., bolt safe to floor, lock cashbox in safe at night, keep all valuable property locked in a safe place.*” There are two safes in the front office of the outdoor pool. The start-up change fund is kept in the large safe and cashiers are given the zippered pouch at the beginning of their shift. The large safe is not bolted to the floor. Should the large safe be stolen, there is a risk of losing the entire change fund. Also kept in the large safe are the McBee sheets and receipts and monthly passes to the pool. The money received on the McBee sheet is placed in the small safe in a separate envelope with the date, amount of money, reason for money, and the initials of person receiving the money. The McBee receipts are counted and closed out every day.

RECOMMENDATION:

We recommend the large safe be bolted to the floor.

CONTROLLED ASSETS

To determine if controlled assets are adequately managed, we evaluated compliance with Countywide Policy #1125, “Safeguarding Property/Assets.” A controlled asset is an item of personal property, sensitive to conversion to personal use, with a cost of \$100 or greater but less than the \$5,000 threshold for fixed assets. We obtained a copy of the controlled asset list at Gene Fullmer Recreation Center that included assets for West Jordan. The assets assigned to West Jordan were designated as a separate location and were found easily. We note one small finding from our inventory of controlled assets:

- **One controlled asset was sent to surplus but no PM2 was completed.**

One controlled asset was sent to surplus but no PM2 was completed. A gas-powered pool vacuum had been surplussed but there was no paper work to support this transfer and the asset was still on the controlled asset list at West Jordan.

Glen Lu, Director
Parks and Recreation Division
July 28, 2003
Page 3

RECOMMENDATION:

We recommend that paper work be completed to transfer the gas-powered pool vacuum to surplus.

We appreciate the cooperation we received at West Jordan and the efforts of you and your staff. We hope our work will be of benefit to you. If you have any questions, please contact me.

Sincerely,

James B. Wightman, CPA
Director, Audit Division

cc: Paul Ross
Sue Kocher