



SALT LAKE COUNTY AUDITOR'S OFFICE

SEAN THOMAS

September 19, 2005

Kenneth Miles, Division Director
Animal Services
511 West 3900 South
Salt Lake City, UT 84123

Re: Audit of Animal Services

Dear Kenneth:

We recently completed an unannounced count of petty cash, imprest checking and change funds at Animal Services. We also audited cash receipting and depositing, capital and controlled assets, and accounts receivable. We were impressed with the professionalism of your staff in their assistance during the audit and in their operation of Animal Services. We noted several positive control activities in place at the time of our audit, including:

- Staff members were aware of the need for internal controls over cash handling and depositing, and were striving for a strong control environment.
- Animal Service's computer software appeared well suited for tracking animal and client activity. It also included several cash-receipting and disbursing controls.
- The safe was opened and the previous day's collections were counted under dual control.
- When the cashier did not record a driver's license number on a check, a copy of the check was made and the check was reviewed with the responsible cashier.
- The number sequence of licenses issued was tracked and reconciled to collections.
- The night drop box for field officer receipts was removed from the public lobby to the staff area of the building.

Our work was designed to provide a reasonable, but not absolute, assurance that daily transactions were valid, accurate, and appropriate according to prescribed management policies.

We found many internal control procedures in place and functioning properly. However, deficient internal controls in various operational areas create opportunity for undetected theft(s) of funds to occur. This opportunity will continue to exist until Animal Services establishes proper controls, either by implementing our recommendations or some equivalent control measures.

In addition, we have limited our comments to significant findings and recommendations. They are not all-inclusive of the scope of the work performed. Other areas of concern have been discussed with Animal Services management. The reader, therefore, should not assume that processes not discussed here

are in compliance with countywide policy. The following sections of the letter address some areas that need improvement.

CASH RECEIPTING AND DEPOSITING

Animal Services collects revenue from the following fees: adoption (includes vaccination, sterilization, microchip, ID tag, and a leash or carrier), impound and board, euthanization and disposal, notice of violation, cat trap rental, licenses and permits (including late fees). Funds were collected in three ways: 1) in the field by animal control officers, 2) at Animal Services or 3) through the mail. Animal Services receipts funds from all these sources using software called Chameleon. Chameleon assigns animals and owners with a unique number. The history of each can then be tracked within the computer system. Chameleon also records the number of animals admitted, adopted, redeemed, euthanized or transferred. Each day a kennel count is performed and compared to a report of animals on hand per the Chameleon system.

From daily deposits we selected a random sample of 44 days, with deposits totaling \$91,256. The amount deposited ranged from a low of \$724 to a high of \$3,519 per day. As required by Policy #1062, all deposits were within three days, with the exception of weekends with a holiday and not including deposits made to the imprest checking account (discussed separately). The following section summarizes the exceptions we found for cash receipting and depositing:

- **The numerical sequence of field officer receipts was not reviewed.**
- **The form used by cashiers to document daily collections did not include reconciliation to the change fund amount or register totals.**
- **Daily receipts were used to issue refunds.**
- **Refunds did not always contain the signature of the customer, were not signed by a supervisor and were not always well documented.**
- **Separation of duties over special permits was not adequate.**
- **The mail was opened by one individual.**
- **Funds were retrieved from the night drop box by one individual.**
- **Voids did not contain the signature of the initiating cashier and a supervisor, nor were they documented with an explanation.**
- **The over/short log used by Animal Services did not meet all of the requirements established by Countywide Policy #1062.**
- **There were cash/check/credit card composition errors.**

The numerical sequence of field officer receipts was not reviewed. The field officers at Animal Services collected payments in the field for licenses, service fees, impound fees, transportation fees, and disposal fees. When funds were collected, the officer completed a pre-numbered, pre-printed receipt. Field officers were issued receipt books by the Office Specialist. Until the receipt books were issued to a field officer, the books were kept in a locked cabinet. The Office Specialist kept a log of each

receipt book which included the starting receipt number, issue date, officer name, return date, and officer signature.

Each receipt had three copies. Once the field officer collected the payment and completed the receipt, the yellow copy went to the customer, the white copy went to the Office Specialist or a cashier for processing, and the pink copy stayed in the receipt book. Upon returning to the office, the field officer completed the "Field Officer Receipt Log" and turned it in, along with the funds, and white copy of the receipt, to the Office Specialist, front-counter cashier, or the drop box. Upon receipt, the Office Specialist, or cashier, initialed the pink copy of the receipt if the field officer was present with his/her receipt book. (We found that some cashiers did not initial the pink copy of the receipt.) Then the receipt was entered into the Chameleon system and the funds were deposited. The Office Specialist or cashier initialed the Field Officer Receipt Log to show the hand-written receipt was processed. Then the log was filed in the Office Specialist's records separately from deposit detail.

During our examination we found 18 of 2,240 hand-written receipts that could not be traced to a Field Officer Receipt Log, the Chameleon system, or a deposit. The unaccounted for receipts include the following:

- Receipt numbers 6722 and 6723, for \$25 each, had pink copies in the used receipt book but cashier initials were not present on the pink receipt to indicate that the funds had been turned in and processed. Animal Services management disciplined the field officer who issued these two receipts for not including detailed information in the Computer Aided Dispatch (CAD) system about the transaction and for not following cash handling procedures. (The CAD system is used by field officers to record detail information about dispatch calls.)
- The pink copy of receipt number 6905 also did not show any cashier initials to indicate the receipt had been turned in for processing. The Field Manager examined the CAD system and noted that the field officer had recorded that \$50 cash was collected for an impound fee. However, the field officer stated that he had turned the funds into a cashier, but could not recall which cashier. The \$50 cash could not be traced to a deposit.
- The pink copy of receipt number 2692 was in field officer #480's used receipt book. However, the only writing on the receipt stated, "Gave to [officer] 479." This receipt was not included on either officer #479 or officer #480's log. Field officer #480 could not remember giving officer #479 the receipt. The white and yellow copy of the receipt could not be found to verify whether the receipt had been used. Animal Services management was not able to determine what happened to this receipt.
- In addition, there were 14 field officer receipts that we were unable to determine if the receipts were actually used to collect funds because the white, yellow, and pink copy of the receipt was missing. Animal Services management did an extensive search for these receipts and questioned the field officers involved but was unable to find the receipts. Management believes that one of these receipts may have been sent to County Printing to use as a template to make new receipts. However, this could not be verified because Printing did not keep the original receipt.

Policy #1062, Section 3.5.1.1, states, "*The supply of unissued counter receipts will be kept in a safe, locked drawer or secure area. The first and last numbers of receipts should be verified by the Agency Cashier and entered into a receipt log maintained by the agency. As blank receipts are released to cashiers for use, the log should be updated, accordingly.*"

Without the proper controls in place to manage field officer receipts, funds could be mishandled or converted to personal use. Controls were not in place to ensure that all funds received by field officers were processed and deposited. Management at Animal Services stated that in the past, the numerical sequence of field officer receipts was reviewed to ensure that all receipts were processed and the funds were deposited. The current Office Specialist was not informed during her training that review of the numerical sequence of office receipts was one of her duties. The Office Specialist has recently started reviewing the numerical sequence of field officer receipts to ensure that all receipts are processed and that all funds are deposited.

RECOMMENDATIONS:

1. We recommend that at the time a field officer turns in the Field Officer Receipt Log, the white copy of the receipt, and the funds collected, that the Office Specialist or cashier always initial the pink copy of the receipt that stays in the used receipt book. When the field officer turns in receipts to the drop box, the officer should write "drop box" on the pink receipt.

2. We recommend that the Office Specialist or cashier ensure that when a Field Officer Log and receipt are turned in that all receipts are accounted for from the last receipt on the previous log to the current unused receipt in the receipt book.

The form used by cashiers to document daily collections did not include reconciliation to the change fund amount or register totals. For each transaction, cashiers printed two receipts from the Chameleon system. One receipt was issued to the customer and the second receipt was retained for balancing and record keeping. At the end of the day cashiers compared the total of the receipts retained to funds collected. If variances were found, a detail transaction report was printed and correcting entries were made. The cashier then recorded total cash, checks and credit cards on a funds transfer form. Unfortunately, the form did not require reconciliation to the beginning change fund. It also provided no opportunity to record total receipts per the register. A total receipts figure is necessary to properly record any remaining overages and shortages.

Policy #1062, Section 3.7.3.1, states, "Each day, all county agencies should balance collections to register (or receipt log) totals and prepare a deposit, using MPF Form 3 (Daily Cash Balance) or a facsimile developed for the specific agency." MPF Form 3, "Daily Cash Balance Sheet," in Attachment A, includes lines to document receipt numbers and cash register totals. It also facilitates reconciliation to the beginning change balance.

Because the form used by Animal Services lacked required information, the amount of the change fund was transferred without documentation and overages and shortages were not accurately stated.

RECOMMENDATION:

We recommend that cashiers utilize an MPF Form 3, including reconciliation to the beginning balance and register receipts, or an agency-developed form containing the same information.

Daily receipts were used to issue refunds. Animal Services routinely issues refunds for deposits which are later refundable after certain criteria have been met. Our random sample of 44 deposits included 156 refunds totaling \$5,494. Refunds in our sample included:

- Rabies deposits- When adopting or redeeming an animal from the shelter, customers are required to pay a deposit for rabies vaccination. Rabies deposits were returned if proof

of vaccination was provided to the shelter within 72 hours. Rabies deposits accounted for 40.5 percent of the amount refunded in our sample.

- Cat traps- Customers can use an Animal Services cat trap after making a deposit of \$50. This deposit was refunded if the cat trap was returned within 10 days. Return of cat trap deposits accounted for 35.5 percent of the amount refunded in our sample.
- Sterilization fees- Sterilization fees are also required and were returned if it was determined the animal had already been sterilized or if the customer paid the vet performing the sterilization directly. Refunds of sterilization fees accounted for 9.5 percent of the amount refunded in our sample.
- Adoption fees- Adoption fees were refunded if the animal got sick shortly after being adopted or if the adoptive owner's circumstances suddenly changed making the adoption more difficult. Cancelled adoptions accounted for 8 percent of the amount refunded in our sample.
- Change due mailed in payments- Customers sometimes mailed in payments that exceeded the amount due. The resulting change was removed from the cash register and deposited into the imprest checking account. A check in the amount of change due was then mailed to the customer. Change due to customers accounted for 3.5 percent of the amount refunded in our sample.
- Miscellaneous refunds- Refunds were also completed for gift certificates, overcharges, and other items. These miscellaneous refunds accounted for the remaining 3 percent of the amount refunded in our sample.

Animal Services cashiers were able to provide refunds to customers using their cash registers and funds collected that day. If enough cash had not been collected by the cashier that day, the cashier's change fund balance was used. If the change fund balance was consumed, the cashier obtained funds from the remaining, unissued change fund. An "IOU" voucher was left in the main change fund bag, as needed, in \$50 increments. Amounts taken from the change fund were replenished from the day's deposit.

If the customer was not at Animal Services, the refund was taken from the register, deposited into the Animal Services imprest checking account, and a check was issued. A similar process was followed for rabies and sterilization deposits, if the deposit was paid with a check and not cash. The refunding check would only be issued after sufficient time had passed, ensuring the customer's personal check would not be returned as insufficient funds. According to Animal Services personnel, this may take as long as two months. A check was then drawn on the imprest account and mailed to the customer.

Policy #1062, Section 3.12.1, states, "*No refunds are to be issued out of depository accounts. These accounts are strictly for depositing of revenue and are not Imprest Funds.*" Section 4.1.1, states, "*Cash disbursements such as refunds, payments, reimbursements, etc. will not be made from agency revenue receipts. Disbursements may be accomplished only in accordance with the authorized use of imprest funds, imprest checking accounts or the general warrant process.*"

Taking refunds from cash receipts increases the risk of theft. We explored three options for processing refunds. Each option had risks and benefits to be assessed. We also explored ways to mitigate risk with additional control activities.

- 1) *All refunds could be processed by issuing a check.*
- 2) *An on-site cash fund could be established for refunds.*
- 3) *Animal Services could apply for an exception to County policy.*

1) *All refunds could be processed by issuing a check.* Animal Service's imprest checking account, established in 1988, was intended for expediting refunds and small dollar purchases that required a check. This account could be used to issue *all* refunds by check, in lieu of using cash receipts—if increased from the current balance of \$3,000. However, County Ordinance requires that proof of rabies vaccination be provided by pet owners within 72 hours in order to receive a refund. Being able to provide customers with the cash they paid back as soon as proof of vaccination is received offers an incentive for owners to obtain the vaccination. It also makes complying with the ordinance more convenient for citizens. Issuing a check delays refunds due to the time they take to process and the layers of approval that are required. Issuing all refunds by check would also increase the work load on an already burdened staff.

2) *An on-site cash fund could be established for refunds.* A portion of the imprest checking account could be maintained in cash in order to make refunds. Based on our sample, the average amount of refunds per day totals \$125. County Policy states that imprest accounts are to be established in amounts sufficient to cover three months worth of expenditures. At \$125 per day, 6 days per week, for three months, a total of \$9,000 in cash funds would be required—putting a large amount of cash at risk.

In addition to placing cash and customer service at risk, imprest checking solutions would require additional reconciling in order to balance collections each day and additional accounting entries would have to be completed for financial statement and bank account reconciliation.

3) *Animal Services could apply for an exception to County policy.* While completing refunds using the day's receipts creates risk, that risk is partially mitigated by other control activities. The software used by Animal Services records and retains a record of each transaction, the employee who enters it, and the date and time it was entered. There is no way to delete or otherwise remove a transaction once it has been created. Receipts are pre-numbered by the software and daily reports of register totals, used for balancing, list each transaction separately. This and other recommendations found in this letter, such as customer and supervisor approval, provide additional controls that mitigate the risk of refund abuse.

Because of their unique circumstances, an exception to County Policy that would allow Animal Services to continue issuing refunds using the day's receipts maybe the best solution.

RECOMMENDATION:

We recommend that Animal Services apply for an exception to County Policy in order to continue offering refunds through daily cash receipts.

Refunds did not always contain the signature of the customer, were not signed by a supervisor and were not always well documented. Out of the 156 refunds we examined in our sample of deposits, 16 were for checks issued to customers that had mailed in more payment than was actually due. We excluded this category from the following statistics, in part because the customer was not present to sign the refund slip. Therefore, we tracked 140 refunds for documentation and the presence of a customer signature. Seventy-one (51 percent) out of the 140 did not have adequate documentation attached and 39 (27.9 percent) did not have the customer's signature. In addition, there was no policy for obtaining a supervisor's signature on refunds.

Type	Qty	\$ total	Documentation		Customer Signature	
			No	Yes	No	Yes
rabies	83	\$2,225	65	18	28	55
cat trap	39	\$1,950	0	39	0	39
sterilization	8	\$520	3	5	4	4
adoption	6	\$440	1	5	5	1
ck over	16	\$191	N/A	N/A	N/A	N/A
gift cert	1	\$90	0	1	0	1
redemption	1	\$33	0	1	0	1
euthanization	1	\$25	1	0	1	0
license	1	\$20	1	0	1	0
Total	156	\$5,494	71	69	39	101

Table 1. Not all refunds were adequately documented.

Best practices suggest that refunds be well documented, that the customer sign indicating receipt of funds and that a supervisor approve the transaction. Poor controls over refunds can lead to refund abuse by cashiers. In addition, without the customer's signature, cashiers were left unprotected should a customer claim they never received the funds.

Rabies deposit refunds accounted for 65 out of the 71 refunds without documentation. "Salt Lake County Animal Control Ordinance," Section 8.05.030, requires that veterinarians produce two copies of the rabies certificate, one to be retained by the vet and one to be retained by the owner. Rabies certificates received in the mail by Animal Services were sent back to the owner. In other instances the animal's rabies vaccination status was checked with the owner's veterinarian over the phone. Certificates that appeared to be photocopies, or copies that were faxed, were found attached to eighteen rabies refund transactions.

A similar situation occurred with sterilizations, where the sterilization was confirmed over the phone. Sometimes an animal was found to already have been sterilized, in which case no invoice was produced by the veterinarian that could be used as documentation. Nevertheless, a copy of the rabies certificate or notes documenting phone or other forms of confirmation should be attached to the refund receipt.

RECOMMENDATIONS:

- 1. We recommend that a copy of the rabies certificate or written documentation explaining phone or other confirmation be attached to the refund.*
- 2. We recommend that the customer sign the refund form whenever possible, and that a supervisor review and sign off on the transaction.*

Separation of duties over special permits was not adequate. Owners of pet shops, stables, exotic or dangerous animals and guard dogs, in addition to breeders, hobbyists, foster pet owners, animal exhibitors and those maintaining a feral cat colony are required to obtain a special permit from Animal Services. Zoning, Health Department, and business licensing requirements must be met before a permit will be issued. A fee must be paid and an inspection must be completed by Animal Control officers.

Lists containing special permit holders were maintained by the Office Specialist and license renewal notices were sent out each year. The Office Specialist received permit payments received

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through the mail. The printed receipts were then conveyed to Animal Control Officers who inspected the business. Once documentation of a successful inspection was received, the Office Specialist mailed out an updated license.

Policy #1062, Introduction, states, "*Internal control is a system designed to prevent a single employee from exclusively controlling a monetary transaction...The duties of individuals should be so divided as to maximize employee protection and minimize the potential for collusion, perpetration of inequities and falsification of accounts. The objective is to provide the maximum safeguards practicable, giving due consideration to the risks involved and the cost of maintaining controls. Established internal controls work to provide reasonable assurance that daily transactions are executed in accordance with prescribed managerial policies and that errors and omissions are detected.*"

Combining the responsibilities of sending out license renewal notices and receipting of funds collected was poor separation of duties. Errors or intentional omissions of funds received or license renewals granted could occur without detection. The same employee also receipted dog or cat license renewals, but these tags were pre-numbered and the number issued was reconciled to the amount of funds collected.

RECOMMENDATION:

We recommend that Animal Services separate the duties of billing and tracking special permits from receiving and entering payments, or that permits be pre-numbered and additional supervisory review instituted.

The mail was opened by one individual. Animal Services received payments in the mail from patrons to renew animal licenses. In addition, payments were received to renew special permits for pet shops, stables, exotic or dangerous animals, guard dogs, breeders, hobbyists, foster pet owners, animal exhibitors, and those maintaining a feral cat colony. The Receptionist at Animal Services opened payments received in the mail by herself and did not keep a log of payments that were received. After opening the mail, the payments were then given to the Office Specialist for processing.

A check was the form of payment most often received in the mail with cash being received occasionally. We found a few instances in which the pet owner sent cash in the mail to renew a license, however, the pet owner did not live in one of the jurisdictions managed by Animal Services. Therefore, the payment was not processed through the Chameleon System. However, the funds were deposited and the pet owner's payment was refunded through the imprest checking account.

Good business practice suggests that two individuals open the mail and a log be kept of payments received. If it is not practical for a log to be kept, an adding machine tape listing each payment, by type, can be used as a substitute. Each individual involved in opening the mail should initial the log or adding machine tape to indicate agreement with the total amount received.

With only one individual opening the mail, funds could be mishandled and converted to personal use, especially in unusual circumstances where the transaction is not processed through the Chameleon system as described above. Animal Services management stated that in the past they have not had enough personnel to be able to have two employees open the mail together.

RECOMMENDATIONS:

- 1. We recommend that two individuals open the mail together and prepare a log or adding machine tape to document each payment.*
- 2. We recommend that each individual opening the mail sign the log or adding machine tape to indicate their agreement with the amount received.*
- 3. We recommend that management verify that all payment receipts on the log or adding machine tape are processed and deposited.*

Funds were retrieved from the night drop box by one individual. Field officers worked various shifts covering the time between 7 a.m. and 12 a.m., and there was rotating, on-call duty from 12 a.m. to 7 a.m. When the field officer returned to Animal Services to submit payments that were collected during the shift, the Office Specialist or a cashier was not always available to accept the payments. As a result, the field officer placed the Field Officer Receipt Log, the white copy of the hand-written receipt, and the payment into the drop box. Every weekday morning the Office Specialist retrieved the payments from the drop box.

Good business practice suggests that two individuals open the drop box that contains payments, especially when cash is involved. Management at Animal Services is in the process of writing an internal policy to govern accountability for receipts, receipt books, and payments collected in the course of field operations and special functions. The draft policy requires that when receipts are placed in the drop box that the field officer completes a "Money Drop Log." The information on the log includes an area to record the receipt number, receipt amount, officer signature, initials of the individual processing the receipt, the licensing number, and any special notes. The policy also requires that two employees empty the drop box and verify that the receipts and funds taken out of the box are consistent with the information recorded on the log. Any discrepancies are to be noted on the log and reported to the Internal Services Manager and Division Director.

Currently, two individuals are assigned to open the drop box. This is an important control because when only one individual opens the drop box it is possible that funds could be diverted to personal use. In addition, it is difficult to pinpoint the source of a theft when funds come up missing, especially if only one individual opens the drop box. In the past, management only assigned one individual to open the drop box because of understaffing issues and a heavy work load for other employees.

ACTION TAKEN:

Two individuals are assigned to open the drop box and account for the receipts and funds in the box.

VOIDS did not contain the signature of the initiating cashier and a supervisor, nor were they documented with an explanation. When a transaction was entered incorrectly in the Chameleon system, an adjusting or reversing transaction was made. The receipt was then re-issued correctly. We found 46 of these transactions, or voided receipts, within our random sample of deposits. Each was included on the computer report of the day's transactions, and the Animal Services copy of the receipt and a copy of the reversing or voiding receipt were retained. However, all but two of these transactions were not documented with an explanation and none were signed by a supervisor or the responsible cashier.

Policy #1062, Section 3.5.2.1, states, "*When errors are made on receipts, corrections, strikeouts, changes, erasures, and alterations of any kind, are prohibited. The erroneous receipt should be voided, and a correct receipt issued.*" Section 3.5.2.2 goes on to state, "*When it is necessary to void a receipt, all copies will be marked 'void', including the original (customer) copy, if available. The cashier who initiated the void will document on the front of the voided receipt the cause of the voided transaction and its resolution. A supervisor not involved with the transaction will review and sign the voided receipt along with the cashier who initiated the void. The voided receipts will be filed in proper numerical sequence and kept for audit purposes.*"

Proper control over voids is important because of the risk of these adjustments being used to conceal theft of funds. Explanatory notes for voids may have been entered into Animal Service's computer system, but these notes were not printed and retained with deposit records. In other instances, the cashier may have felt the error was self explanatory and no note was created.

RECOMMENDATIONS:

- 1. We recommend that an explanation be included with the receipt printout of each voided transaction, along with the cashier's signature.*
- 2. We recommend that review of voided transactions be documented with an approving signature.*

The over/short log used by Animal Services did not meet all of the requirements established by Countywide Policy #1062. At the end of each day, cashiers compared the amount of funds they had on hand to the amount that should have been collected per printed receipts and register report totals. Variances between funds on hand and register totals represented overages and shortages. The Office Coordinator at Animal Services recorded each cashier's overages and shortages on a single log, created by the agency. The log included the cashier's name, the date and the amount of the overage or shortage. Each log was used over a one-year period.

Policy #1062, Section 2.5.3, states, "*All overages and shortages, regardless of the amount, must be recorded and reported daily by the agency on MPF Form [11], CASH OVER/SHORT LOG.*" The form cited by policy can be found in Attachment B and is intended to record *one* cashier's variances over one *month*. The form is designed to be reviewed with the cashier by their supervisor, and contains signature lines to document the review.

By listing cashiers consecutively on the form, Animal Services made it more difficult to assign individual cashier accountability by masking which cashiers had the most overages and shortages and by not requiring individual review and acknowledging signatures. This risk was mitigated by the relatively small number of overages and shortages which occurred during the year. We reviewed Animal Services over/short log for 2005, as of July, and found fourteen entries ranging from \$1 to \$15. The low volume of outages may be due to Animal Service's efforts to research and resolve variances on the day that they occurred.

This level of overages and shortages may not justify the use of a separate log for each cashier. One option Animal Services might consider is a format similar to that used by Solid Waste Management. A sample of the format can be seen in Attachment C, and lists each cashier's name in separate columns of one spreadsheet. Solid Waste Management printed a hard-copy of the spreadsheet at the end of each month, and reviewed the record with each cashier. Cashiers acknowledged the review by signing below the applicable column. Solid Waste Management also incorporated the results into each cashier's performance review, comparing their individual results to a target set by the division.

RECOMMENDATION:

We recommend that cashiers utilize MPF Form 11, or an agency-developed form containing the same information, for tracking overages and shortages.

There were cash/check/credit card composition errors. As a part of our review of a sample of 44 deposits, we compared the amount of cash, check and credit cards collected by each cashier per the register report to the amount they reported on the funds transfer form. We found that the composition of cash, check, and credit card on the register report did not match the transfer form in 14 out of 235 instances or 6 percent of the time. For example, checks may have been reported at \$40 and cash at \$20 on the register report, but recorded as checks \$10 and cash \$50 on the funds transfer form.

Inconsistency in this area can indicate manipulation of funds. Therefore, best practices dictate that totals be accurately recorded. These errors resulted from data-entry mistakes, a certain number of which can be expected to occur. Cashiers sometimes entered checks as cash, and vice versa. Composition should be monitored closely.

RECOMMENDATION:

We recommend that cashiers and managers be instructed to record collections by the accurate cash/check/credit card composition presented for payment.

PETTY CASH, IMPREST, AND CHANGE FUNDS

Animal Services has a petty cash fund of \$1,000, an imprest checking account of \$3,500, and a change fund of \$1,000. Our findings in this area include the following:

- **Funds were not deposited into the imprest checking account within three days.**
- **At the time of the unannounced cash count the change fund was not at the authorized amount.**
- **The change fund custodian did not match the Auditor's Office records.**
- **One transaction in the imprest checking account exceeded \$200.**
- **A meals form was not completed for a food purchase.**

Funds were not deposited into the imprest checking account within three days. Animal Services issued refunds from the imprest checking account for rabies deposits, sterilization fees, cat traps, adoption fees, change due mailed in payments, and other miscellaneous refunds. In order to account for revenue correctly, funds were taken from the daily collections and deposited into the imprest account. Afterwards, a check was issued from the imprest account to the patron to reimburse the deposit or fees.

Of the 159 refunds we examined in the imprest checking account, 141, or 89% of the funds taken from the daily collections to reimburse the imprest account were not deposited within 3 days. We found that on average for the calendar year 2004, funds were held 30 days before being deposited. The employee who currently manages the imprest checking account became the custodian in October 2004.

From October 1, 2004, to December 31, 2004, the average number of days before funds were deposited was 15.

In addition, refunds taken from the daily cash collections were issued as refund checks from the imprest checking account on February 20, 2004, but the money from the cash register was not deposited into the imprest checking account until March 15, 2004, 25 days after the checks were issued. A total of eight refund checks for \$222.26 were issued before the deposit was made. They included six refunds for checks written over the amount, one for a cancelled adoption and one for a rabies deposit.

Policy #1062, Section 3.7.2, states, "*As required by Section 51-4-2, Utah Code Annotated, all public funds shall be deposited daily whenever practicable but not later than three days after receipt.*" The imprest checking account is at a different bank from the depository bank account. The custodian did not go to the imprest account bank as often because the transactions were smaller so she let the deposit build up before she went to the bank. However, the longer the funds are held, the greater the risk of theft and funds could be converted to personal use. In addition, interest that could otherwise be accrued is forfeited.

RECOMMENDATION:

We recommend that funds be deposited no later than three days after receipt.

At the time of the unannounced cash count the change fund was not at the authorized amount. We conducted an unannounced count of the change fund at Animal Services and found that it was \$35 over the amount recorded on the Salt Lake County Petty Cash and Other Imprest Accounts Report. Countywide Policy #1062, "Management of Public Funds," Section 2.5.5, states, "*Any overage in the accounts of an Agency Cashier will be deposited in the appropriate fund through the normal process of regular depositing and listed as an overage on the Monthly Report of Cash Receipts and on MPF Form 11, 'CASH OVER/SHORT LOG.'*"

Management at Animal Services stated that they did not know the source of the overage because the fund had been \$35 over since the previous fiscal manager had retired in 2004. It is important that the change fund be maintained at the authorized amount because any deviation creates a greater risk that the fund may be mishandled.

RECOMMENDATION:

We recommend that the \$35 overage in the change fund be deposited with daily collections to bring the change fund total to the authorized amount of \$1,000.

The change fund custodian did not match the Auditor's Office records. The individual listed as the change fund custodian at Animal Services retired in 2004. Policy #1203, "Petty Cash and Other Imprest Funds," Section 4.1, states, "*Designating a custodian, and any subsequent changes of custodians, shall be processed by completing the MPF Form 2.*" The MPF Form 2, "Request for Change or Establishment of Petty Cash or Other Imprest Funds" is included as Attachment D.

The current Internal Services Manager thought that the change fund custodian had been updated at the same time the other imprest accounts were changed when the previous manager retired. However, Auditor's Office records did not indicate the MPF Form 2 had been submitted for the change fund. It is important that the Auditor's Office be notified when a fund custodian changes so that records are updated, correspondence is directed to the correct individual, and accountability is assigned for the fund.

RECOMMENDATION:

We recommend that Animal Services notify the Auditor's Office of the current change fund custodian by completing MPF Form 2.

One transaction in the imprest checking account exceeded \$200. A payment of \$277 was paid out of the imprest checking account on December 16, 2004, to a publishing company for a subscription. Policy #1203, Section 6.0, states, "*Prohibited transactions [include] disbursements over the existing authorized amount per transaction (currently \$200).*" The Office Coordinator inadvertently paid the transaction out of the imprest fund instead of processing it through the purchasing system. The Auditor's Office did not detect the mistake at the time the imprest account was reimbursed on January 28, 2005.

RECOMMENDATION:

We recommend that transactions over \$200 be processed through the County purchasing system.

A meals form was not completed for a food purchase. The imprest checking account had one transaction on December 22, 2005, in which cookies were purchased from a bakery for \$199.50. A Meal Reimbursement Form was not included with the transaction detail supporting the check issued from the imprest fund.

Salt Lake Countywide Policy #1020, "County Meals," Section 6.1, states, "*All requests for payment (including reimbursements from petty cash accounts) shall be submitted with the attached form which contains: the date of the meeting; the location of the meeting; the type of meeting; whether a breakfast, lunch, or dinner; certification of the purpose of the meeting and the group attending in relation to county business; the total number of attendees, with employees separated from other attendees; the total payment amount requested; the signature of the person submitting the request; the date the request was signed; the signature of the Division or Department Director or Elected Official approving the request; the date approved by the official; and a copy of the bill or receipt.*"

Employees at Animal Services were unaware of the requirement to complete a Meal Reimbursement Form when food is purchased. If the Meal Reimbursement Form, included as Attachment E, is not completed, food purchases could take place without the proper approval by the Division Director or Department Director. In addition, the policy could be abused by the agency getting reimbursed for non-business meal purchases.

RECOMMENDATION:

We recommend that a Meal Reimbursement Form be completed for food purchases occurring at Animal Services.

CAPITAL AND CONTROLLED ASSETS

Our objective for this part of the audit was to evaluate the adequacy of internal controls over County capital (fixed) and controlled assets, including compliance with Countywide Policy #1125, "Safeguarding Property/Assets." A capital asset is defined as an item of real or personal property owned by the County, meeting the criteria for capitalization, having an estimated life expectancy of more than one year, and a cost equal to or greater than the capitalization rate, currently \$5,000.

A controlled asset is a personal property item, which is easily converted to personal use, having a cost of \$100 or greater, but less than the current capitalization threshold. Personal communication equipment, such as cell phones, are considered controlled assets regardless of cost.

We reviewed asset purchases for the period January 1, 2004, through June 1, 2005, and later compared those items to lists of capital and controlled assets provided by the Auditor's Office Capital Assets Group and the Animal Services Property Manager, to determine if those assets had been accounted for and added to agency lists.

From the list of capital assets we located the only two personal property items shown, a Sharp copier and a Titan stock trailer. The annual inventory required by Policy #1125 had been completed earlier in the year and the response had been received by the Auditor's Office.

From the controlled asset list provided by the Property Manager, we selected a sample of 68 items to locate. We located each controlled asset in the sample. From our work in this area we found the following:

- **Some recently purchased controlled assets were not included on the controlled asset list.**
- **The Controlled Assets Inventory Form—Organization substitute was not in an acceptable form.**
- **The Controlled Assets Inventory Form—Employee was not being used.**
- **The controlled asset list contained items that could not be located or that had been designated as stolen or broken.**

Some recently purchased controlled assets were not included on the controlled asset list.

Matching newly purchased items to the controlled assets list showed that 39 of the total 43 items had been added to the list. Four items, including a tent purchased on January 10, 2005, a Dell printer purchased on April 24, 2005, a small refrigerator/freezer purchased on December 11, 2004, and a radio head set purchased on April 15, 2004, had not been added. We later located these unrecorded assets on the premises of Animal Services.

Policy #1125, Sections 2.2 and 2.2.8, state, "*Property Manager's duties-Property Managers assigned by their Administrators are responsible for the following... Coordinate with the organization's Purchasing Clerk to ensure all newly acquired property is identified and accountability is appropriately established...*"

Newly purchased controlled assets are easy targets for conversion to personal use if they are not closely tracked by management and included on the controlled asset list. Newly purchased items should be added to the controlled asset list upon receipt. Without identifying the asset conclusively and tying it to the invoice at the time of receipt, the potential for loss is increased.

RECOMMENDATION:

We recommend that the employee designated as Property Manager and the employee receiving newly acquired assets coordinate their efforts to insure that newly acquired assets meeting the controlled asset criteria are added to the controlled asset list at the time of receipt.

The Controlled Assets Inventory Form—Organization substitute was not in an acceptable form. The controlled asset list provided by the Property Manager showed several columns of identifying information but lacked purchasing dates and costs as illustrated by Policy #1125, Section 4, Exhibit 4, “Fixed and Controlled Assets Inventory Form--Organization.” Also, the certification as illustrated on the exhibit and required by Section 4.3.3 was not documented. A copy of the form is included as Attachment F.

Policy #1125, Section 4.3, states, “*The Property Manager shall maintain records to manage controlled assets using the following forms (or forms that contain substantially the same information) and procedures.*” Subsection 4.3.2, mentions one of these forms as follows: “*Exhibit 4 - “Controlled Assets Inventory Form—Organization” is used for property not readily assignable to an individual employee or which is shared by more than one employee.*” Section 4.3.3, states, “*The “Certification” on Exhibits 3 and 4 states that...the Property Manager (for assets not assigned to individual employees) [is] accountable for all property assigned to [him].*” Section 4.3.5, states, “*These forms are maintained by, or under the supervision of the Property Manager, and should be available for review or audit by the Auditor’s Office upon request.*” Section 4.3.6, states, “*Although it may be impractical to define exact locations on the forms in circumstances where property is used by more than one employee, or where it is frequently moved or reassigned, Property Managers should use exact locations whenever possible (and update them as needed) to establish better control.*”

Failure to adequately list and describe controlled assets creates a lack of information necessary for control and planning of future acquisitions. We found that controlled assets were not adequately described on the list, making it difficult to determine whether new acquisitions had been included. Purchase dates of items on the list were not shown. Failure to include these dates limits management’s ability to determine whether items paid for and noted on the invoice have been included on the controlled asset list. The Property Manager’s list should contain such information as purchase dates, costs, model and serial numbers. This information not only positively identifies each asset, but also provides assistance in determining replacement costs and the timing for future agency asset purchases.

RECOMMENDATION:

We recommend that the controlled asset list contain substantially the same information as required by Policy #1125.

The Controlled Assets Inventory Form—Employee was not being used. Items such as radios, laptop computers and cameras were listed as a whole by type and location but not by the name of the individual to whom they were assigned. Countywide policy requires that individually assigned capital and controlled assets be signed for by the individual to whom they are assigned.

Policy #1125, Section 2.3.4, states, “*...at least annually, employees assigned fixed or controlled assets shall review the list of assigned assets and provide verification by his/her signature to the Property Manager as to the accuracy and completeness of the list.*” Such verification should be in the same form as Exhibit 3, “Controlled Assets Inventory Form—Employee,” as stated in Section 4.3.1 of the policy. A copy of the form is included as Attachment G.

Failure to use the form as required circumvents the employee’s responsibility to formally acknowledge control of assets assigned to them and to notify the Property Manager of any change in asset status. When the employee form is not used, assignment of responsibility for any loss or theft would be more difficult to achieve.

RECOMMENDATION:

We recommend that all employees who are individually assigned controlled assets complete the "Controlled Assets Inventory Form--Employee," and that these forms be reviewed annually and signed by the individual in possession of the asset.

The controlled asset list contained items that could not be located or that had been designated as stolen or broken. The list specifically stated some cameras and hand-held radios as being "broken," "missing," or "stolen."

Policy #1304, "Discovery and Reporting of Thefts," Section 1.1.1, states, "*The division administrator shall notify the appropriate law enforcement jurisdiction, Attorney's Office, and the Auditor's Office [regarding the theft.]*" Where items are known or suspected to be stolen, they should be reported as just stated. However, if items are missing, but not suspected to be stolen, they can be removed from the list without going through the reporting process. Nevertheless, additional consideration should be given to the value of the missing item. A missing item of significant value may likely have been stolen, and therefore, should be reported to law enforcement officials. However, in this case of missing radios and cameras, the items were old and of limited value or use. The items may have been discarded due to a state of disrepair. Nevertheless, obsolete controlled assets, no matter their state of disrepair, should be sent to the Surplus Section of Contracts and Procurement, accompanied by a Form PM-2, "Salt Lake County Personal Property Transfer/Disposal/Internal Sale Form," as shown in Attachment H.

Also, there were many items on the list that did not fit the description of controlled assets because their cost was less than \$100, they were not of the type likely to be converted to personal use, or because their condition warranted designation as a surplus item. Removing assets in this category from the controlled assets list will relieve the Property Manager of additional responsibility in monitoring several items that are either obsolete or that do not fit the description of controlled assets.

RECOMMENDATIONS:

1. We recommend that stolen controlled assets be reported to law enforcement officials, the District Attorney's Office, and the Auditor's Office.

2. We recommend that stolen or missing controlled assets be removed from the controlled asset list, and that obsolete items be removed from the list after they are sent to the Surplus Section of Contracts and Procurement, accompanied by a Form PM-2.

ACCOUNTS RECEIVABLE

Animal Services bills late license penalties, impounds, euthanizations and/or disposals and notices of violation. For March 2005, \$3,921 was billed for impounds, euthanizations and notices of violation. The major findings related to accounts receivable are:

- **Animal Services did not have a written accounts receivable policy.**
- **Animal Services could not generate an aging report of accounts receivable.**

Animal Services did not have a written accounts receivable policy. Animal Services accounts receivable are tracked and managed by the Office Coordinator. The Office Coordinator was

knowledgeable and effectively communicated the collection practices to us. However, collection practices had not been documented in written form, as required by best practices.

In the absence of written policies and procedures collection practices may be applied inconsistently, especially in the event of inevitable personnel changes or absences. The opportunity to collect on some accounts receivable may be missed, while the collection of others may be delayed.

Animal Services personnel may not have placed emphasis on writing an accounts receivable policy due to the time required and because collection procedures were well understood by current personnel. However, written policies indicate that management has thoughtfully considered accounts receivable collections and developed specific practices after deliberation. Management should consider the benefits of a documented policy, including the following aspects common to effective policies:

- A requirement that a monthly aging schedule be prepared and reviewed by management.
- The time frame in which further collection action will be taken when an account becomes past due, including turning accounts over to the District Attorney's Office.
- A procedure to assess finance charges on past due accounts.

RECOMMENDATION:

We recommend that Animal Services develop and implement written policies and procedures to manage accounts receivable.

Animal Services could not generate an aging report of accounts receivable. Animal Services personnel track accounts receivable using the following three Excel spreadsheets, 1) a detail spreadsheet of license penalties (with a balance due or paid), 2) a summarized spreadsheet of license penalties, and 3) a detail spreadsheet of impounds (impounds, euthanizations, board, and Notice of Violations). These spreadsheets are created by the Office Coordinator each month and submitted to the Animal Services Internal Services Manager. The Office Coordinator then files, by date, accounts with balances outstanding. These files are used to track accounts and any needed future collection activity, such as reminder letters or submission to the District Attorney's Office. When an account is paid, the receivable is removed from the file.

No comprehensive spreadsheet or list exists to provide an amount of total outstanding accounts receivable, nor are accounts aged. Without an aging report management cannot determine how much is currently owed or how long it has been outstanding. The opportunity to collect on some accounts receivable may be missed, while the collection of others may be delayed.

The software used by Animal Services, the Chameleon system, can track accounts receivable totals. The Internal Services Manager indicated that the report generated by Chameleon, however, is not accurate because no adjusting entries have been made since the system was implemented in 1994. The Internal Services Manager plans to make the necessary adjustments and eventually use the aging report to compare with the monthly spreadsheets already being created. The ability to reconcile accounts receivable to Chameleon software is an important control mechanism that would aid assessing the accuracy and effectiveness of collection efforts.

RECOMMENDATION:

We recommend that Animal Services develop an aging report for its accounts receivable.

Kenneth Miles, Division Director

September 19, 2005

Page 18 of 18

In closing, we express appreciation to your staff for the cooperation and assistance they gave to us during our audit. Your staff was both friendly and helpful in completing this project. We are confident that our work will be of benefit to you and help you strengthen internal controls. If we can be of further assistance to you in this regard, please contact us.

Sincerely,

James B. Wightman, CPA
Director, Audit Division

Cc: Linda Hamilton
Jean Nielsen
Peggy Raddon
Tammy Stewart
Steve Spencer
Darren Andersen
Greg Folta

DAILY CASH BALANCE SHEET
Salt Lake County

Agency _____ Location _____ Receipt Date _____

Cashier _____ Receipt Numbers _____

Currency	Wrapped	Loose	Total
\$100.00	_____	_____	_____
50.00	_____	_____	_____
20.00	_____	_____	_____
10.00	_____	_____	_____
5.00	_____	_____	_____
2.00	_____	_____	_____
1.00	_____	_____	_____
0.50	_____	_____	_____
0.25	_____	_____	_____
0.10	_____	_____	_____
0.05	_____	_____	_____
0.01	_____	_____	_____

A. Total Currency _____

B. Total Checks _____

1 Total Cash on Hand (Line A + B)	_____	1
2 TOTAL COLLECTIONS PER REGISTER	_____	2
3 Total Cash on Hand (Line 1)	_____	3
4 Authorized Change fund Balance	_____	4
5 Adjusted total (Line 3 minus line 4)	_____	5
6 Overage or [Shortage] (Line 5 minus line 2)	_____	6
7 Total Deposit (Line 5)	=====	7

Deposit Bag Control Number _____

COMMENTS _____

CASH OVER/SHORT LOG

MPF Form 11

DIVISION _____

MONTH/YEAR _____

EMPLOYEE _____

DAY	AMOUNT OVER/SHORT	INITIALS OF CASHIER
1	_____	_____
2	_____	_____
3	_____	_____
4	_____	_____
5	_____	_____
6	_____	_____
7	_____	_____
8	_____	_____
9	_____	_____
10	_____	_____
11	_____	_____
12	_____	_____
13	_____	_____
14	_____	_____
15	_____	_____
16	_____	_____
17	_____	_____
18	_____	_____
19	_____	_____
20	_____	_____
21	_____	_____
22	_____	_____
23	_____	_____
24	_____	_____
25	_____	_____
26	_____	_____
27	_____	_____
28	_____	_____
29	_____	_____
30	_____	_____
31	_____	_____
ACCUMULATIVE OVER/(SHORT)		\$ _____ -

Approved by Agent Cashier _____

I have reviewed the above log for propriety and certify that any differences between cash received and deposited are listed above.

Supervisor's Signature _____

Title _____

Animal Services Over Short Report

July 2005

Date:	Cashier A	Cashier B	Cashier C	Cashier D	Cashier E	Cashier F	Over/ Short	Actual Cash Deposits	Cash Receipts Per Computer	Explanation of Differences
1							0			
2							0			
3							0			
4							0			
5							0			
6							0			
7							0			
8							0			
9							0			
10							0			
11							0			
12							0			
13							0			
14							0			
15							0			
16							0			
17							0			
18							0			
19							0			
20							0			
21							0			
22							0			
23							0			
24							0			
25							0			
26							0			
27							0			
28							0			
29							0			
30							0			
31							0			
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Attachment C

Initials -----

Supervisor

Date

I acknowledge review of the above log for propriety and certify that any differences between cash receipted and deposited are are listed above.

**REQUEST FOR CHANGE
OR ESTABLISHMENT OF PETTY CASH
OR OTHER IMPREST FUNDS**

SECTION I -- IDENTIFICATION OF AGENCY AND CASHIER

NAME AND LOCATION OF AGENCY DIRECTOR: _____
 ORGANIZATION NAME: _____
 FUND NUMBER: _____
 ORGANIZATION NUMBER: _____
 ADDRESS: _____
 PHONE NO.: _____

SECTION II -- ACTION REQUESTED

REQUEST FOR ESTABLISHMENT OF NEW ACCOUNT

Policy #1203 Ref.	Check One	
1.2	<input type="checkbox"/>	Petty Cash
1.3	<input type="checkbox"/>	Change Fund
1.4	<input type="checkbox"/>	Imprest Checking (Treasurer to determine bank)
2.1.2	 Custodian's Name _____
2.1.3	 Custodian's Title _____
	 Requested Imprest Amount \$ _____
	 Location / Address _____
	 Name of Responsible Cashier _____

REQUEST TO CHANGE AMOUNT, CUSTODIAN OR LOCATION

	Check One	
1.2	<input type="checkbox"/>	Petty Cash
1.3	<input type="checkbox"/>	Change Fund
1.4	<input type="checkbox"/>	Imprest Checking (Treasurer to determine bank)
	Check All That Apply	Name of Account
	<input type="checkbox"/> Custodian being replaced _____
2.1.2	<input type="checkbox"/> New Custodian _____
	<input type="checkbox"/> New Custodian's Title _____
2.1.3	<input type="checkbox"/> New Requested Amount _____
	<input type="checkbox"/> Effective Date _____
	<input type="checkbox"/> New Location Address _____
	<input type="checkbox"/> New Telephone Number _____
	<input type="checkbox"/> Name of New Responsible Cashier _____

AGENCY AUTHORIZATION

Effective Date of Designation _____	Agency Director or Designee _____
	Date -- Month, Day, and Year _____

AUDITOR'S AUTHORIZATION

Date _____	Auditor or Designee _____
	Date -- Month, Day, and Year _____

**REQUEST FOR CHANGE
OR ESTABLISHMENT OF PETTY CASH
OR OTHER IMPREST FUNDS**
(Continued)

SECTION III -- PURPOSE AND NEED

2.1.1 Please explain the Purpose and Need for Establishment or Change of Petty Cash, Change Fund or Imprest Checking Accounts:

2.1.4 **INTERNAL CONTROLS OVER ACCOUNT**

2.1.5 **ACCOUNTING DISTRIBUTION FOR REIMBURSEMENT CHARGES**

Fund	Agency	Organization	Object	Activity
_____	_____	_____	_____	_____

2.1.6 **Estimated Total Annual Dollar Volume to be Spent From Fund**

2.1.6 **Estimated Number of Reimbursement Requests per Year**

SECTION VI -- INSTRUCTIONS

- 2.1 1. This completed form is to be submitted to the Auditor's Office, Accounting and Operations Division.
- 2.3 2. All imprest accounts established as checking accounts should be interest-bearing accounts where feasible. Prior to opening an account with a commercial bank, the custodian shall contact the County Treasurer, who may provide guidance regarding which bank to use and may wish to sign on the account.
- 3. The custodian, upon receiving a warrant to establish the petty cash, change fund, or imprest checking account, shall insure that custodian's affidavit is completed and notarized as soon as possible. The Affidavit is to be submitted to the Auditor's Office, Accounting and Operations Division.
- 4. A Petty Cash, Change Fund, or Imprest Checking Account may be terminated using this form. Process as a change in the amount to -0- with no new custodian. Explain fully above. The entire amount in cash and vouchers, with a reimbursement request, should be delivered to the Auditor's Office, Accounting and Operations Division.

(This form must accompany MPF FORM 2 when making application to become a custodian of a petty cash or imprest fund.)

CUSTODIAN'S AFFIDAVIT

STATE OF UTAH

SS

COUNTY OF SALT LAKE

being duly sworn and upon oath, states as follows:

1. I accept custody of the foregoing Petty Cash, Fund or Imprest Checking Account;
2. I have received a copy of the Salt Lake Countywide Policy on Petty Cash and Other Imprest Funds (#1203) and the Salt Lake County Management of Public Funds Policy (#1062) and Procedures Manual and have read the same and understand the contents and requirements hereof;
3. I understand that I am responsible for the safekeeping of said fund and in the event of loss, due to any act or failure to act on my part, that I may be liable for repayment hereof.

Custodian Signature

Subscribed and sworn to before me

this _____ day of _____, 20 _____

Notary Public

My Commission Expires _____

Residing at _____

DATE OF MEETING _____ LOCATION _____
 TYPE OF MEETING: BREAKFAST _____ LUNCH _____ SNACK _____ DINNER _____

PURPOSE OF MEETING _____

ATTENDEES _____ Employees _____ Others _____
 (Number) (Number)

I, _____, CERTIFY THAT THE PURPOSE OF THIS MEETING WAS APPROVED COUNTY BUSINESS.

TOTAL NUMBER OF ATTENDEES _____

REQUESTED REIMBURSEMENT AMOUNT (INVOICE TOTAL): _____

(Cost per person: total divided by attendees=_____)

 SIGNATURE OF EMPLOYEE CERTIFYING REQUEST REIMBURSEMENT DATE

 Elected Official, Division or Department Director DATE APPROVED

NOTE: PLEASE ATTACH BILLS OR RECEIPTS. THIS FORM MUST ACCOMPANY ALL REQUESTS FOR MEAL COST REIMBURSEMENT OR PAYMENT.

COUNTYWIDE POLICY #1125 - SAFEGUARDING PROPERTY/ ASSETS
 EXHIBIT 4
 CONTROLLED ASSETS INVENTORY FORM - ORGANIZATION

ORGANIZATION NAME _____ ORGANIZATION # _____
 PROPERTY MANAGER _____ DATE LAST INVENTORIED & BY WHOM (Property Mgr initials) _____

PROPERTY DESCRIPTION	MAKE	MODEL	SERIAL #	PHYSICAL LOCATION	BOUGHT ON PO #	PO DATE	VENDOR	COST	COUNTY ASSET #	CHANGE IN STATUS & DATE

Attachment F

CERTIFICATION:
 I have reviewed this list of controlled assets our organization is responsible for (but are not assigned to individual employees) and agree that it is an accurate and complete list of equipment assigned to me. I understand the County Administrator and I are responsible for the property in accordance with all the provisions of this policy. Property Manager's Signature _____ Date _____
 Rev 3/93

COUNTYWIDE POLICY #1125 - SAFEGUARDING PROPERTY/ ASSET
 EXHIBIT 3
 CONTROLLED ASSETS INVENTORY FORM - EMPLOYEE

ORGANIZATION NAME _____

ORGANIZATION # _____

PROPERTY ASSIGNED TO _____

DATE LAST INVENTORIED & BY WHOM (Property Mgr) _____

PROPERTY DESCRIPTION	MAKE	MODEL	SERIAL #	PHYSICAL LOCATION	BOUGHT ON PO #	PO DATE	VENDOR	COST	COUNTY ASSET #	CHANGE IN STATUS & DATE

CERTIFICATION:
 I have reviewed this list of equipment and agree that it is an accurate and complete list of equipment assigned to me. I understand I am accountable for the equipment and responsible for it in accordance with all the provisions of this policy.

Employee's Signature: _____ Date: _____

Attachment G

SALT LAKE COUNTY PERSONAL PROPERTY TRANSFER/DISPOSAL/INTERNAL SALE FORM PM-2

TRANSFERRING FUND # _____ ORGANIZATION # _____ ORGANIZATION NAME _____
RECEIVING FUND # _____ ORGANIZATION # _____ ORGANIZATION NAME _____
TRANSFER TYPE _____ TRANSFER DATE _____

FIXED ASSET/PROPERTY ID #	PERSONAL PROPERTY DESCRIPTION	VEHICLE VIN NUMBER/SERIAL #	CONDITION OF ITEM	NEW LOCATION #	BID/AUCTION & SALE AMOUNT

FIXED ASSET TRANSFER/DISPOSAL/INTERNAL SALE CODES

- A) TRANSFER TO OTHER ORGANIZATIONS
- B) INTERNAL SALE TO/FROM PROPRIETARY FUND
- C) TRADE-IN TO VENDOR/NEW EQUIP. PURCHASE (EXPLANATION ATTACHED)
- D) CONSIGNED TO SURPLUS FOR TRANSFER/DISPOSAL/SALE
- E) UNACCOUNTED FOR/DESTROYED/LOST (COMMISSION LETTER REQUIRED)
- F) STOLEN (REFER TO COUNTYWIDE POLICY 1125 PARAGRAPH 2.2.10)

INSTRUCTIONS FOR INTERNAL SERVICE/ENTERPRISE FUNDS

- 1) ITEMS TRANSFERRED TO OR FROM PROPRIETARY FUNDS WITH AN ORIGINAL COST OF \$10,000 OR MORE MUST HAVE AN AGREED UPON PRICE BEFORE THE TRANSFER CAN TAKE PLACE.
- 2) IF YOUR ORGANIZATION INTENDS TO RESERVE SURPLUS EQUIPMENT FOR THE NEXT AVAILABLE SALE, YOU MUST MAKE STORAGE ARRANGEMENTS WITH THE PROPERTY AGENT IN PURCHASING BEFORE DELIVERY OF ITEMS.

TRANSFERRING AGENT (AUTHORIZED) (PRINT): _____
SIGNATURE: _____

RECEIVING AGENT (AUTHORIZED) (PRINT): _____
SIGNATURE: _____

SIGNATURE OF SURPLUS PROPERTY AGENT: _____
(AS CONSIGNEE OR AGENT)

SIGNATURE OF AUDITOR: _____

PM-2'S NOT PROPERLY SIGNED BY BOTH THE TRANSFERRING AND RECEIVING ORGANIZATION AND/OR SURPLUS PROPERTY AGENT WILL BE RETURNED AND DELIVERY OF SURPLUS ITEM REFUSED

Attachment H