



SALT LAKE COUNTY AUDITOR'S OFFICE

SEAN THOMAS

Auditor

May 31, 2006

Gary Edwards
Executive Director
Salt Lake Valley Health Department
2001 S. State Street, Suite S2500
Salt Lake City, UT 84190-2150

Re: Limited Scope Audit of the Salt Lake City Public Health Center

Dear Gary:

We recently completed a limited scope audit of the Salt Lake City Public Health Center (SLCPHC) located at 610 South 200 East. SLCPHC is one of nine Health Department locations. Functions at SLCPHC include Vital Records, Communicable Diseases, Epidemiology, WIC, City Medical, Immunizations and Health Department Facilities Management. We conducted an unannounced count of petty cash assigned to Immunizations and Communicable Diseases. We also reviewed accounts receivable, change funds, cash receipting and depositing for Vital Records, Immunizations and City Medical. In addition, capital and controlled assets assigned to each function were audited.

Cash handling controls are generally adequate, but we found some areas where improvements are needed. Our major findings relate to capital and controlled asset management. Findings and recommendations are discussed below.

CAPITAL AND CONTROLLED ASSETS

Our objective for this part of the audit was to evaluate the adequacy of internal controls over capital and controlled assets, including compliance with Countywide Policy #1125, "Safeguarding Property/Assets." A capital asset is an item of real or personal property, meeting the criteria for capitalization, having an estimated life expectancy of more than one year and a cost equal to, or greater than, \$5,000. A controlled asset is an item of personal property, which is sensitive to conversion to personal use, having a cost of \$100 or greater.

Since our last audit of SLCPHC in 2002 changes in asset management have been implemented. In June of 2003 the Health Department began using a new asset tracking database that works in conjunction with bar coded asset tags. Once an asset is added to the database its record cannot be removed, except by certain employees in Health Department Information Services. However, any field relating to the asset can be changed.

We were provided with a copy of Salt Lake Valley Health Department Operating and Standard Procedure #25, "Inventory Tracking and Procedures," dated September 18, 2003. Health Department personnel indicated the policy was currently under review and was not fully implemented at that time of our audit. We commend the Health Department for their efforts towards improving asset controls through bar-coding and database management. We also commend the Health Department's intent to implement internal, written policies and procedures. However, we found several areas where improved controls over capital and controlled assets are needed.

- **Thirty-nine assets listed at SLCPHC as "active," "inventory," or awaiting surplus ("surpcity") could not be located.**
- **At least 39 recent asset purchases had not been tagged or added to the controlled asset database.**
- **Sixty-one assets listed in the database at SLCPHC had been previously surplused.**
- **At least 29 assets had been listed at the wrong location.**
- **Fifty-one assets noted at SLCPHC had not been listed in the asset database.**
- **A comprehensive, yearly inventory of capital and controlled assets has not been consistently performed.**
- **The Controlled Asset Inventory Form— Employee was not being used.**

Thirty-nine assets listed at SLCPHC as "active," "inventory," or awaiting surplus ("surpcity") could not be located. On December 28, 2005 we were provided with a copy of the current Health Department asset database. Not including surplused assets, the database contained a record of 2,058 assets, each assigned to various Health Department locations. Active assets located at SLCPHC were designated with a site code of "cc." Assets intended for surplus were also sent to SLCPHC prior to disposal and were given a status code of "surpcity." Overall, 659 assets had a site code of "cc" or a status code of "surpcity," meaning they should be located at SLCPHC. A breakdown of the assets by status code can be seen in Table 1, on page 3:

| STATUS | QTY | Percent |
|---------------|------------|-------------|
| ACTIVE | 507 | 76.9% |
| INVENTORY | 18 | 2.7% |
| SURPCITY | 134 | 20.3% |
| Totals | 659 | 100% |

Table 1. *SLCPHC was assigned 659 assets or 32 percent of assets within the Health Department's asset database.*

We could not locate 15 assets listed as “active” or “inventory” and 24 assets listed as awaiting surplus, for a total of 39 unaccounted for assets. Thirty-eight of the missing assets were controlled assets and one was a capital asset. The missing assets represent 6 percent of assets recorded at SLCPHC. Missing items can be seen in Table 2, below. A more detailed listing can be seen in Attachment A.

Missing SLCPHC Assets

| Item Type | Awaiting Surplus | Active or Inventory | Total | Make |
|-------------------|------------------|---------------------|-----------|------------------------|
| Computers | 8 | 0 | 8 | 7 GW, 1 Micron |
| Monitor | 8 | 0 | 8 | 6 GW, 1 Micron, 1 Dell |
| Laptops | 3 | 0 | 3 | 2 GW, 1 Micron |
| Server | 0 | 1 | 1 | IBM |
| Hub | 1 | 0 | 1 | 3COM |
| Switch | 1 | 0 | 1 | 3COM |
| PDA | 0 | 1 | 1 | Palm |
| Printer | 2 | 2 | 4 | 2 HP, 2 Epson |
| ThinClient | 1 | 0 | 1 | Acutenet |
| Fax | 0 | 1 | 1 | Sharp |
| Shredder | 0 | 1 | 1 | Fellows |
| Charger | 0 | 1 | 1 | Castex |
| Extractor | 0 | 1 | 1 | Nobles |
| Freezer | 0 | 1 | 1 | Uline |
| Fridge | 0 | 1 | 1 | Crosley |
| Carpet Cleaner | 0 | 1 | 1 | Pacific |
| Vacuum | 0 | 1 | 1 | Sanitaire |
| Exam Light | 0 | 1 | 1 | Welch Allyn |
| Projection Screen | 0 | 1 | 1 | Knox |
| Tool | 0 | 1 | 1 | Pet 825 |
| Total | 24 | 15 | 39 | |

Table 2. *Twenty-four, mostly computer-related, assets listed as awaiting surplus could not be located.*

The initial list of missing assets, which included over 90 unaccounted for assets, was provided to the Health Department property manager, and all three members of the Health Department's Information Services staff. They located the missing items, except for those shown in Table 2. Year-end reports and other duties consumed much of the property manager's time during January through March, preventing him from responding in a timely fashion to our requests to locate these items.

In order to ensure that the missing assets had not been surplused, we reviewed an excel spreadsheet of all assets surplused during 2003 to 2005. We noted, for example, that the exam light (see Table 2) had the same capital asset tag number as a Sharp Copier surplused in July 2005. The exam light tag number was also unusual in that, though listed as the "HLTag," or Health Department tag, it was one digit longer than other Health Department tags. For these reasons, it may be that the tag number for the exam light was entered incorrectly. Further, the charger and the server were reportedly surplused. The charger was reportedly sold as a component of other equipment, but no PM-2 was available to document the disposal. In addition, there was no PM-2 on file for any of the other missing assets listed above.

A Palm V and a Palm VX PDA noted in the SLCPHC storage room were not tagged. The PDA shown as missing in Table 2 had a different model number, Palm M515, and no serial number or tag number was listed, though the purchase date was shown as 2003. It may represent a duplicate entry of a single purchase.

Members of the IS staff indicated their intention to continue their efforts locating the missing assets. In addition, they intend to hire a new employee to perform an inventory as well as to aid in removing unused assets.

If assets cannot be located, their status should be changed to reflect their disposition. The Auditor's Office Accounting and Operations, "Accounting Policies and Procedures," addresses the proper procedure for missing *capital* assets. Section 5.0, Subsection 5.1, Paragraph 5.0 indicates use of Form PM-2 "Salt Lake County Personal Property Transfer/Disposal/Internal Sale Form," stating that the Form PM-2 is to be completed for all types of transfers, including Unaccounted For/Destroyed/Lost/Stolen. In paragraph 5.0, sub-paragraphs B.2 and C.5 the policy states, "*Attach explanation of circumstances surrounding destruction, junk status, loss, or stolen status of personal property item. If item was stolen be sure to include case number from appropriate law enforcement agency... [Mayoral] approval is required to dispose of destroyed, junked, or lost items.*" Only the server listed in Table 2 was classified as a capital asset. While the policy does not specify controlled assets, some organizations use Form PM-2 to document their removal from the organization's asset list as well.

Where capital or controlled assets are known or suspected to be stolen, they should be reported in accordance with Policy #1304, "Discovery and Reporting of Thefts," Section 1.1.1, states, "*The division administrator... shall then notify the appropriate law enforcement*

jurisdiction, District Attorney's Office, and the Auditor's Office [regarding the theft.]” See Attachment B for an example of Form PM-2.

Where *controlled* assets are concerned, a controlled asset list should be maintained. An annual inventory should be taken based on this list. The inventory should be documented by placing a check mark, or other designation, next to each item located. The “audit date” field produced by scanning asset tags within the asset database will suffice in place of a check mark for the Health Department. Items that cannot be located should be marked as missing. If further attempts to locate missing controlled assets are unsuccessful, a letter should be addressed to the Health Department Director listing the missing items and stating that they will be removed from the controlled assets list. A form PM-2 also should be completed. Documentation of inventories for each year, PM-2s and letters listing missing controlled assets, should be kept on file for at least 10 years. The located or missing status of controlled assets in the Health Department should be stated in their on-line database as part of the annual inventory. The hardcopy listing of the inventory taken should be printed out once a year and maintained on file for 10 years. If county divisions do not have documented evidence of yearly inventories, including an inventory count list, the Auditor's Office will note an exception concurrent with any subsequent audit.

RECOMMENDATIONS:

- 1. We recommend that the Health Department continue their efforts to locate the missing assets listed above.*
- 2. We recommend that missing capital assets be addressed in a letter to the Mayor, that Form PM-2 be completed and submitted to the Auditor's Office, and that the status of asset be noted within the Health Department asset database.*
- 3. We recommend that missing controlled assets be addressed in a letter to the Health Department director and that Form PM-2 be completed and submitted to the Auditor's Office, and that the status of the asset be noted within the Health Department database.*
- 4. We recommend that wherever theft is suspected the Auditor's and District Attorney's Offices be notified and that a letter be forwarded to the Mayor describing the circumstances.*

At least 39 recent asset purchases had not been tagged or added to the controlled asset database. We reviewed Health Department purchasing for 2005 to determine if assets that fit the criteria for a capital or controlled asset had been tagged and added to the asset database. We were unable to find 57 purchases within the asset database. The Health Department's Purchasing Coordinator then researched the purchases by contacting the Health center where they were made. As a result of that effort, 39 purchases that were untagged at the time of our audit were assigned tag numbers and added to the asset database. These purchases can be seen in Table 3, on page 6. A more detailed listing can be seen in Attachment C.

| 2005 Asset Purchases: Added to the Asset Database | | |
|--|------------|-----------------|
| Asset | QTY | Cost |
| ECG Machine | 1 | \$3,200 |
| Evacuation Chair | 1 | \$2,086 |
| Drum Handler | 1 | \$2,465 |
| Cameras | 7 | \$200 to \$700 |
| Childs Seat Balance Beam Scales | 6 | \$208 |
| Paper Shredders | 6 | \$106 to \$201 |
| Electronic Safes | 3 | \$235 |
| Washer & Dryer | 2 | \$300 to 370 |
| Refrigerators | 2 | \$500 to 975 |
| Ladders | 2 | \$145 |
| Laminator | 1 | \$381 |
| Label Printer | 1 | \$130 |
| TV/VCR/DVD | 1 | \$299 |
| Tone Generator Kit | 1 | \$128 |
| Digital Level | 1 | \$130 |
| Dictation Machine | 1 | \$201 |
| Typewriter | 1 | \$134 |
| Paper Trimmer | 1 | \$114 |
| Total | 39 | \$16,391 |

Table 3. *Over \$16,000 in recent controlled asset purchases had not been added to the asset database.*

The Purchasing Clerk matched 14 of the 57 assets to already existing records in the asset database. However, for several of these purchases there was insufficient information to independently verify the asset within the database matched the item purchased. For instance, a receipt for a local warehouse club, dated April 6, 2005, listed three “845555 GOVIDEVR3840” for \$250 each. The Purchasing Coordinator identified these assets as Panasonic DVD/VCRs. In addition to the poor product description on the receipt, the fields for “vendor,” “invoice number” and “received date” within the asset database were blank. The difficulty identifying assets purchased several months to one year prior to our examination date illustrates the importance of updating the asset database at the time of purchase. The 14 assets identified by the Purchasing Clerk as matching an item already in the database can also be seen in Attachment C. Finally, four monitors purchased during 2005 had not been identified as of the date of this letter.

Policy #1125, Section 2.2, states, “*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...*” The theft or loss of assets may occur and remain

undetected when purchases are not included on the asset list. Health Department Policy #25, Section 2.2.1, states, “*The purchasing staff will add new items to be tracked to the database.*” The current purchasing clerk was never instructed to add new purchases to the database or informed of this responsibility.

RECOMMENDATIONS:

- 1. We recommend that all capital and controlled asset purchases be added to the asset management database by the purchasing clerk.***
- 2. We recommend that fields within the asset database for invoice number, date and vendor be completed.***
- 3. We recommend that the purchasing clerk follow up to ensure that Health Department employees tag the item and add identifying information, such as model and serial numbers, to the database.***

Sixty-one assets listed in the database at SLCPHC had been previously surplus. As mentioned, Facilities Management for the Health Department is located at SLCPHC. Therefore, assets surplus from any Health Department location are sent to SLCPHC and are temporarily kept in a storage room. Within the asset database, assets awaiting surplus are given the status code “surpcity.” Items are brought to SLCPHC several ways:

- 1) Health Department Information Services staff may change the status of an item from “active” to “surpcity” and then create a work order for the maintenance crew to transfer the items to SLCPHC to be surplus.
- 2) Other Health Department staff may create a work order for the maintenance crew to move assets. Work orders are typically retained by the maintenance crew for several months and then turned into Facilities Management. A Facilities Management employee enters the work orders into a maintenance program and then files them. The “status” and “location” of the asset within the database is *not* changed.
- 3) The maintenance crew may bring items to Facilities Management to be surplus accompanied by a transfer form. A Facilities Management employee files the transfer form. The “status” and “location” of the asset within the database is *not* changed.
- 4) The maintenance crew may bring items to surplus *without* a transfer form or work order. This may happen if staff at a Health Department location request that they take the assets to Facilities Management. In this case, no transfer form or work order is kept on file and the asset’s status is *not* changed.

Every few weeks the facilities manager and a Health Department employee go through the assets in the SLCPHC storage room. They do not reference the asset management database, work order records or transfer forms to determine if assets that should be in the storage room are there.

The facilities manager designates assets that will be taken to surplus. At this time the status of the asset within the asset database is changed from “active” to “surpcity.” An employee removes the asset’s tag and places it in a notebook. He also completes Form PM-2 and a spreadsheet containing the asset tag number, surplus date, PM-2 number, item description and serial number. The asset’s status is changed to “surplus” after a signed copy of the PM-2 is received back from County surplus.

As of December 28, 2005, 134 assets were listed at “surpcity.” We counted assets within the storage room in January 2006 and could not find 97 of the 134 assets. Further research revealed a Form PM-2 on file for 61 assets, documenting their transfer to County surplus or to another County organization. Seven of these assets were surplused in January 2006 and were probably in-transit during our audit. The majority of the assets listed at “surpcity” had been sent to County surplus between April and June 2005, but their status had not been changed to “surplused” within the asset database. We were able to locate 11 assets at another Health Department location and one on a PM-2 dated March 29, 2006. As previously mentioned, 24 assets listed at “surpcity” remain unaccounted for.

We also noted 26 assets within the SLCPHC storage room awaiting surplus with asset codes of active (24), or surplus (2) and site codes for other health centers (such as Rose Park, Environmental Health, etc.). When assets are transferred to SLCPHC, the status code should be changed within the asset database to “surpcity.”

Health Department Policy #25 addresses surplused items stating in Section 2.9.1, “*When an item is to be disposed of, the responsible party at each location will fill out the PM2 form, **update the database** and notify the facilities manager to dispose of the item [emphasis added].*”

RECOMMENDATIONS:

- 1. We recommend that the status of assets be changed to “surpcity” as work orders and transfer forms are received.***
- 2. We recommend that work orders be submitted to Health Department Facilities Management on a more timely basis, as they are completed.***
- 3. We recommend that asset status be changed to “surplus” once they are sent to surplus.***
- 4. We recommend that the asset manager periodically print a list of items designated as “surpcity” within the asset database and compare it to assets within the storage room.***

At least 29 assets had been listed at the wrong location. Not including assets found in the SLCPHC storage room that were listed at other locations, 29 assets were noted at a different Health Department building than they were recorded to be located at within the asset database, including:

- A total of eight assets listed at the Government Center, the Family Health Clinic or Environmental Health were found at SLCPHC.
- A total of 21 assets listed at SLCPHC, “surpcity,” or “active” were found at Environmental Health, the Government Center, and other locations.

Policy #1125, section 2.2.3, lists the following as one of the property manager’s duties, “*Maintain records as to the current physical location of all fixed assets and controlled assets within the organizations operation and/or physical custody.*” Inaccurate site codes make assets more difficult to locate and also increase the likelihood that the misappropriation of assets could occur undetected. The large number of assets within the Health Department, the number of buildings in which they are located, and the number of people involved in managing and transporting assets makes asset management more difficult. In addition, even though a transfer form should be filled out for assets swapped between Health Department locations, the “location” code of the assets is not always changed in the database.

RECOMMENDATIONS:

1. We recommend that Health Department staff continually be trained in the use of asset transfer forms.

2. We recommend that the asset database be updated with the correct location as soon as assets are moved or transferred.

Fifty-one assets noted at SLCPHC had not been listed in the asset database. As we located assets listed at SLCPHC, we also made an effort to note any assets that were not included on the list. We observed 51 assets that we were unable to locate within the asset database, using the asset tag number and/or serial number. Many of these assets did not have an asset tag placed on them. Assets included office equipment such as shredders, monitors and printers, tools and maintenance equipment such as a drill, saw, leaf blowers and a lawnmower, and other assets such as refrigerators and lab equipment. We found 16 of the 51 assets at the SLCPHC storage room used to store assets prior to surplus. There may be additional assets not listed in the database, such as smaller equipment, like cameras, PDAs and dictation machines, which were not readily visible and so were not noted as we completed our audit.

During the course of our work, eight assets were tagged by a Health Department facilities employee. These assets were then added to the asset database. Tags were observed on thirteen other assets, but the tag number could not be found in the asset database. A list of assets not found in the asset database can be seen in Attachment D.

RECOMMENDATION:

We recommend that capital and controlled assets be tagged and included in the Health Department’s asset database.

A comprehensive, yearly inventory of controlled assets has not consistently been performed. A Health Department capital asset inventory was completed for 2005 and submitted to the Auditor's Office, in accordance with County policy. However, controlled assets were not inventoried in their entirety. Under the Health Department asset management system, annual inventories are conducted by scanning the bar coded inventory tag attached to each capital and controlled asset. The information generated by the scanner during the asset inventory is uploaded into the asset management database. Within the database, the date each asset was last inventoried (scanned) is recorded in the "Audit Date" field.

Using ACL (Audit Command Language) software, we queried for assets received prior to January 1, 2005 that had not been surplus or sent to surpcity. The query was designed to find assets that had been owned by the Health Department for at least one year prior to our audit. We found that 43 percent of these assets had not been inventoried during 2005. Inventory responsibility during 2004 and 2005 was handled by one employee. The employee has since changed position within the Health Department.

Policy #1125, Section 2.2.11, states, "*At least annually, conduct physical inventory of capital assets and controlled assets, to ensure complete accountability for all property owned by, or assigned to the organization.*" Health Department Policy #25 indicates that responsibility for the annual inventory falls on the facilities manager.

Countywide policy seeks to make the annual inventory as convenient as possible, and indicates that it need not occur on December 31st of each year, but at a time most suitable to the individual departments. Considered separately, the areas visited contained a manageable number of controlled and capital assets. It seems reasonable *each clinic* could be asked to conduct a count of assets on a yearly basis, rather than having one employee audit all nine Health Department locations. A hardcopy report of the inventory should be printed and kept on file for 10 years.

RECOMMENDATIONS:

- 1. We recommend that a yearly audit of capital and controlled assets be performed and that a hardcopy report of the inventory, indicating items found or missing, be maintained on file for 10 years.***
- 2. We recommend that management at the clinic-level assist in the annual inventory process.***

The Controlled Asset Inventory Form—Employee was not being used. Items such laptops and cameras were listed by type, location, and individual employee. However, individuals were not required to verify the assets assigned to them and to document that review with a signature. We also noted instances where assets were assigned to employees that had previously terminated.

Policy #1125, Section 2.3.4, states, “*Upon termination, transfer or 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 E. Health Department Policy #25, Section 2.6.1, states, “*A form will be generated from the database listing all equipment assigned to an employee. The employee will sign the form yearly. The forms will be kept on site with the location representative.*”

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. Use of the form will also help increase the accuracy of the asset database. The property manager indicated that the form described in the Health Department policy is currently under development.

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 upon termination, transfer or at least annually and signed by the individual in possession of the asset.

CASH HANDLING, RECEIPTING AND DEPOSITING

Vital Records, Immunizations and City Medical are each assigned a change fund, in increments of \$600, \$150, and \$150 respectively. At the time of our unannounced count the change fund within each area balanced without exception. In addition, in each case, the computer reports of amounts collected during the day matched funds on hand. We also examined petty cash accounts assigned to Communicable Diseases and Immunizations. These accounts were well-managed. The cash, vouchers and checking account balance matched the amount on record. Vouchers were maintained in numerical order, were properly authorized and adequately described items being purchased and the reason for these purchases.

The Health Department has developed its own cash handling policy, Salt Lake Valley Health Department “Cash Handling (Fiscal) Operating Standards.” In addition, petty cash funds are audited internally, once per month, by the Health Department data analyst. The data analyst also makes surprise counts of cashier’s collections and trains cashiers on cash handling policies. Employees are reportedly required to demonstrate their ability to perform each cash handling task properly. Cash boxes containing petty cash and imprest funds are kept in a safe and a cash box. Separate employees have the combination to each; therefore funds can only be accessed under dual control. During our review of the cash receipting and depositing process, we found two areas of concern.

- **Adequate check guarantee procedure was not always used when accepting personal checks.**
- **Voided transactions were not always documented in accordance with Countywide policy.**

Adequate check guarantee procedure was not always used when accepting personal checks. During the course of our unannounced cash count at Vital Records, we found three checks that had been accepted without recording a valid identification number. Countywide Policy #1301, "Acceptance of Checks," Section 2.0, states, "*payments for user fees and other revenues... in the form of a personal check [should be] accompanied by a valid form of identification.*" The following forms of identification are acceptable: Driver's license or Utah identification card. ID was recorded on the birth or death certificate application, but was not recorded on the face of the check itself. Identification is necessary for collection of checks returned for insufficient funds. Individuals can be tracked through the identification collected.

RECOMMENDATION:

We recommend that cashiers document a form of identification when personal checks are accepted from clients.

Voided transactions were not always documented in accordance with Countywide policy. When a transaction is completed at Vital Records, the computer prints a 8 ½ by 11 inch receipt. A label listing the charge amount, tender type, request (or transaction) number, and cashier is also printed. The label is attached to the client's birth or death certificate application.

When a mistake is made imprinting a birth or death certificate, the certificate is stamped "void" and retained with the deposit back up. Each day, voided certificates are reconciled to a void report, which lists the request number, the certificate number, the cashier and the reason for each void. Certificates are pre-numbered and the sequence is closely tracked. The request number is also voided and a new request number is created to reissue the birth or death certificates.

We noted four request numbers that were voided, and one request number that was partially voided, for cash, check, or credit card transactions that were not handled in accordance with County policy. The labels for four voided requests were not retained or were covered by the label for a subsequent transaction. In addition, the customer's copy of the receipt was not retained or marked void. One label for a voided request was attached to the request form, had been marked "void" and was documented by a handwritten explanation. However, no cashier or approving signature was noted on this or any of the other transactions.

We also noted three transactions for 'free birth certificates' that were voided. Two of these transactions were reportedly to troubleshoot the system. None of the labels or receipts for the "test" transactions was noted among the deposit documentation, although the voided birth certificates were on file.

Countywide Policy #1062, "Management of Public Funds" Section 3.5.2.2, states, *"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 receipt will be filed in proper numerical sequence and kept for audit purposes."*

For two of the voided requests the charge was not re-issued. Void forms required by the Health Department's internal policy, were not completed and signed to document these transactions. Salt Lake Valley Health Department "Cash Handling (Fiscal) Operating Standards" states in Section 5.3, *"A void slip should be completed when a cash transaction error has occurred. A supervisor or designee signature is required on all voids. The void books should be kept in a file cabinet or cupboard and should not be kept at the cashier's desk."* According to the Health Department's data analyst, these forms should be used whenever the cash, check or charge amount collected decreases from the amount originally collected. For instance, a request number charging a birth certificate for \$15 was voided and not reissued. Therefore, a Health Department void slip should have been completed.

We also noted amounts billed to funeral homes where certificates were voided and/or the amount billed was changed and the original label was not retained or was covered by the label for a subsequent transaction. Policy #1062, Section 1.2, defines receipts, stating, *"Receipts- written confirmations of **monies received**, usually provided by the recipient to the one making payment at the time the payment is made."* Because no funds are received at that time of funeral home billings, these transactions are not subject to Policy #1062 regarding voided transactions. However, for the sake of consistency and thorough documentation, Vital Records should retain labels for billings that are voided and write "void" across the label with a short explanation. Where possible, the customer's copy of the voided billing transaction should also be retained.

In all cases, we were able to verify that the voided death or birth certificate was on file and had been stamped "void." We also noted void reports on file, which were reviewed each day and reconciled to certificates on hand. An explanation for each voided certificate was also recorded on the printed void report. The County's void policy is designed to prevent theft of funds. Existing controls over the sequence of birth and death certificates mitigates the risk arising from voids at Vital Records. However, as stated, the transactions cited are not in compliance with County policy and represent a control risk.

RECOMMENDATIONS:

- 1. We recommend that receipts for voided transactions be retained, marked void, signed by the cashier and supervisor and documented with an explanation.*
- 2. We recommend that a Health Department void form be filled out whenever the amount collected from a customer decreases.*

ACCOUNTS RECEIVABLE

SLCPHC has several sources of accounts receivable. City Medical and Immunizations require payment for some services upfront, such as HIV anonymous testing, birth control dispensing and some immunizations. Other services may be billed at the request of the patient. Billing for City Medical and Immunizations is handled by Health Department Administration located at the Government Center. Each month, Vital Records also bills funeral homes for copies of death certificates.

We reviewed Vital Records accounts receivable and found them to be well-managed and up-to-date. For the month of February 2006, \$34,603 was billed to 33 funeral homes. All but \$106 (.3 percent) of the amount owed was paid prior to the end of the month.

The Health Department has developed an internal policy covering accounts receivable, entitled Salt Lake Valley Health Department Operating and Standard Procedure #6, "Charging and Collecting Fees." The policy covers which services can be billed and what collection activities will be made, such as monthly billings, finance charges and use of the District Attorney's collection services. Our review of accounts receivable revealed the following:

Eighty-five percent of City Medical and forty-seven percent of Immunizations accounts receivable were 90 days or more outstanding. We viewed an aging report generated by Health Department administration for City Medical and Immunizations. Balances outstanding as of December 31, 2005 can be seen Table 4, on page 15:

Accounts Receivable as of 12/31/2005

| Clinic | Current | 30 days | 60 days | 90 days | 120 Over | Total |
|-------------------|----------------|----------------|----------------|----------------|-----------------|--------------|
| City Immunization | | | | | | |
| Total \$ | \$10,537 | \$2,139 | \$896 | \$732 | \$11,262 | \$25,565 |
| Percentage | 41% | 8% | 4% | 3% | 44% | 100% |
| City Medical | | | | | | |
| Total \$ | \$3,848 | \$3,219 | \$2,036 | \$1,819 | \$50,988 | \$61,910 |
| Percentage | 6% | 5% | 3% | 3% | 82% | 100% |

Table 4. *The majority of City Medical's accounts receivable were over 120 days past due.*

Prior to June 2005, a Health Department accounting specialist handled collection activities and was able to devote a significant amount of time to collections, including making phone contact and turning accounts over to the District Attorney. Reportedly, accounts receivable past-due balances were significantly lower at that time. However, in June 2005, the accounting specialist took over payroll duties, in addition to receivables management. Since then payroll has become her main responsibility. Consequently, delinquent accounts began to accumulate. As of February 2006, the Health Department hired a new collection specialist who is currently in training.

ACTION TAKEN:

The Health Department has hired a new collection specialist that will make phone contact, send statements and letters and forward accounts to the District Attorney.

Gary Edwards
Salt Lake Valley Health Department
May 31, 2006
Page 16

In closing, we express appreciation to the staffs at Health Department administration and information services as well as the Salt Lake City Public Health Center's Immunizations, City Medical, Facilities Management and Vital Records for the cooperation and assistance they gave to us during our audit. We are confident that our work will be of benefit to you and help you to strengthen internal controls throughout the Health Department. If we can be of further assistance to you in this regard, please contact us.

Sincerely,

James B. Wightman, CPA
Director, Internal Audit Division

Enclosures

cc: Jean Nielsen
Gary Edwards
Suzanne Kirkham
Darrin Casper
Tammy Stewart
Douglas Peterson
Kelly Colopy
Ricardo Flores
Mark Maddox

Assets Listed at SLCPCH Not Found

| Comment | Health Dept Tag | AUDITOR TAG | ITEM TYPE | MAKE, MODEL | ITEM DESC | STATUS | SITE | SERIALNUM | RECEIVE DATE | AUDIT DATE |
|---|-----------------|-------------|-----------|---------------------|-----------------|-----------|------|----------------------|--------------|------------|
| Not Found | 1857 | | COMPUTER | GW800M | COMPUTER | SURPCITY | CC | 0021368647 | 01/01/03 | 06/23/04 |
| Not Found | 1961 | | COMPUTER | GATEWAY E-3400 | COMPUTER | SURPCITY | CC | 0023624635 | 01/01/03 | 06/17/04 |
| Not Found | 1970 | | COMPUTER | GATEWAY PROFILE 3se | COMPUTER | SURPCITY | CC | 0027537607 | 01/01/03 | 04/13/05 |
| Not Found | 4139 | | COMPUTER | GATEWAY E4400 | COMPUTER | SURPCITY | GC | 0020357050 | 07/26/04 | 05/11/05 |
| Not Found | 5500 | | COMPUTER | GATEWAY PROFILE 3se | COMPUTER | SURPCITY | SM | 0027531512 | 01/01/03 | 08/06/04 |
| Not Found | 6457 | | COMPUTER | GW800M | COMPUTER | SURPCITY | EH | 0021368632 | 01/01/03 | 08/20/04 |
| Not Found | 6576 | | COMPUTER | GW GP700 | COMPUTER | SURPCITY | EH | 0020075385 | 01/01/03 | 08/20/04 |
| Not Found. On HD copy of PM2 14398 but crossed out on yellow copy signed by County surplus. | 5470 | | COMPUTER | MICRON PII | COMPUTER | SURPCITY | SU | 14256370014 | 01/01/03 | 04/15/04 |
| Not Found | 4138 | | MONITOR | GATEWAY CV 700 | MONITOR | SURPCITY | GC | MU17046C0021025 | 07/26/04 | 05/11/05 |
| Not Found | 5321 | | MONITOR | DELL MONITOR E171FP | MONITOR | SURPCITY | CC | MX08R3394760536BA9V9 | 10/01/03 | 12/10/03 |
| Not Found | 5659 | | MONITOR | GW EV700 17 EV700C | MONITOR | SURPCITY | GC | MU17046C0048819 | 01/01/03 | 07/21/04 |
| Not Found | 6383 | | MONITOR | GW EV700 17 | MONITOR | SURPCITY | EH | NU17026DA0065 | 01/01/03 | 08/20/04 |
| Not Found | 6412 | | MONITOR | GW EV700 17 | MONITOR | SURPCITY | EH | P003236580 | 01/01/03 | 08/20/04 |
| Not Found | 6424 | | MONITOR | GW EV700 17 | MONITOR | SURPCITY | SU | | 01/01/03 | 12/09/03 |
| Not Found | 6573 | | MONITOR | GW EV700 17 | MONITOR | SURPCITY | EH | NU17026DA0075 | 01/01/03 | 08/20/04 |
| Not Found | 5330 | | Monitor | Micron | COMPUTER | SURPSITE | GC | | 01/01/03 | 05/11/05 |
| Not Found | 4035 | 97056 | LAPTOP | MICRON | LAPTOP | SURPCITY | CC | 139697004 | | 11/22/04 |
| Not Found | 5366 | | LAPTOP | GATEWAY SOLO 9300XL | LAPTOP | SURPCITY | CC | 0020334053 | 01/01/03 | |
| Not Found | 5340 | 97945 | LAPTOP | GATEWAY SOLO 9500 | LAPTOP | SurpSite | CC | 0023991442 | 01/01/03 | 04/13/05 |
| Not Found. Reportedly surplusd (PM2 not found) | | 97974 | SERVER | IBM X SERIES | | ACTIVE | CC | 1P866481Y | | |
| Not Found | 7608 | | HUB | 3COM | | SURPCITY | SE | 0501/70TH100519 | 07/22/04 | 07/22/04 |
| Not Found | 1666 | | SWITCH | 3COM SWITCH | SWITCH | SURPSITE | SC | | | 05/13/05 |
| Not Found | | | PDA | PALM m515 | Palm M515 color | INVENTORY | CC | | 11/01/03 | 12/02/03 |

Assets Listed at SLCPCH Not Found

| Comment | Health Dept Tag | AUDITOR TAG | ITEM TYPE | MAKE, MODEL | ITEM DESC | STATUS | SITE | SERIALNUM | RECEIVE DATE | AUDIT DATE |
|--|-----------------|-------------|--------------------|------------------------------------|----------------|-----------|------|-------------------|--------------|------------|
| Not Found | 1723 | | Printer Dot-Matrix | EPSON LQ870, MODEL P640A | CDP | INVENTORY | CC | 40U0074550 | 01/01/03 | 06/08/04 |
| Not Found | 5359 | | Printer Dot-Matrix | EPSON LQ870, MODEL P640A | CDP | INVENTORY | CC | 40U0074302 | 01/01/03 | 11/18/04 |
| Not Found | 5412 | | Printer Personal | HP Laser Jet 4 | PP | SURPCITY | SU | | 01/01/03 | 04/13/04 |
| Not Found | 5664 | | Printer Personal | HPLJ 2100M, C4171A | PP | SURPSITE | GC | USGN029818 | 01/01/03 | 05/11/05 |
| Not Found | 6361 | | THINCLIENT | ACUTENET ST320 | THINCLIENT | SURPCITY | SU | 307V218L5GVFN0550 | 01/01/03 | 08/20/04 |
| Not Found. Replaced by 4213 | 1783 | | OFFICE | SHARP F04810T | FAX MACHINE | ACTIVE | CC | | 01/01/03 | 12/10/03 |
| Not Found | 4142 | | SHREDDER | FELLOWES POWERSHRED PS 75 | SHREDDER | ACTIVE | CC | | 07/26/04 | |
| Not Found. Sold as component (no PM-2) | 2880 | | TOOL | Castex TR36 | CHARGER | ACTIVE | CC | | 01/01/03 | |
| Not Found. Reportedly at Ellis Ship but not found there. | 2882 | 93548 | TOOL | Nobles Extravac | EXTRACTOR | ACTIVE | CC | FX90 Rooo 36361 | 01/01/03 | 06/29/04 |
| Not Found | 4368 | | Freezer, Chest | Uline 75R | Chest Freezer | ACTIVE | CC | 75R2030599(33) | 01/01/03 | 08/20/04 |
| Not Found | 2952 | | REFRIDGERATOR | Crosley Shelvador | REFRIDGERATOR | ACTIVE | CC | 11171005SS | 01/01/03 | 04/13/05 |
| Not Found | 2877 | 11314 | JANITORIAL | Pacific Steamex | Carpet Cleaner | ACTIVE | CC | 61038 | 01/01/03 | 06/29/04 |
| Not Found | 4018 | | JANITORIAL | SANITIARE | VACUUM | ACTIVE | CC | | | 11/19/04 |
| Not Found | 97937 | 021 | MISC | WELCH ALLYN HALOGEN EXAM LIGHT III | EXAM LIGHT | ACTIVE | CC | | | |
| Not Found | 4129 | | PROJECTOR SCREEN | KNOX SERIES 300 | PROJECTION SCF | ACTIVE | CC | | 07/26/04 | 11/04/04 |
| Not Found | 2922 | | TOOL | Pet 825G | TOOL | ACTIVE | CC | | 01/01/03 | 06/29/04 |

2005 Purchases not Tagged by Health Department Staff

Assets listed represent purchases not found in the asset database. Assets were researched by the Purchasing Clerk, tagged and added to the database.

| DATE | VENDOR | Tag Number | QTY | TOTAL COST | INVOICE # | Asset Type | Product Description (Invoice or Receipt) | MAKE, MODEL, SN, ITEM #, ETC |
|----------|--------------------|---------------------------------|-----|------------|----------------|------------------|--|--|
| 10/25/05 | PSS | Added to DB as 3586 | 1 | \$3,200 | 26691197 | ECG | ECG | Atria 3000 ECG with interperes BUR/A30-1DIL0196150 |
| 08/23/05 | STRYKER SALES CORP | Added to DB as 7361 | 1 | \$2,086 | 99301M | EVACUATION CHAIR | Evacuation chair | model 6253 |
| 09/26/05 | GRAINGER | Added to DB as 3314 | 1 | \$2,465 | 973-887321-6 | DRUM HANDLER | DRUM HANDLER, 2000 | 651-2693, ITEM #4YW98, MFT #6138 |
| 07/29/05 | COSTCO | Added to DB as 7595 | 1 | \$700 | RECEIPT | CAMERA | CAMERA | 859803 NIKON 8700 |
| 04/07/05 | COSTCO | Added to DB as 3494 | 1 | \$249 | RECEIPT | CAMERA | CAMERA | NIKON 5200 |
| 04/22/05 | RITZ CAMERA | Added to DB as 6141, 6143, 6145 | 3 | \$200 | 662037721 | CAMERA | CAMERA | NIKON COOLPIX 4600 DIGITAL CAMERA |
| 06/29/05 | RITZ CAMERA | Added to DB as 6154 | 1 | \$200 | 6620097120 | CAMERA | CAMERA | NIKON COOLPIX 4600 DIGITAL CAMERA |
| 04/07/05 | COSTCO | Added to DB as 3625 | 1 | \$299 | RECEIPT | CAMERA | CAMERA | 880957 PENTAX S51 |
| 10/14/05 | PSS | Added to DB as 6753 to 6758 | 6 | \$1,248 | 26473736 | SCALE | Childs Seat Balance Beam Scale | 1524KL 42139 |
| 07/27/05 | OFFICE MAX | Added to DB as 7480 | 1 | \$106 | 920167 | PAPER SHREDDER | Fellows Paper Shredder | PS60c-2confetti shredder, code K738605 |
| 07/28/05 | OFFICE DEPOT | Added to DB as 6634 and 6635 | 2 | \$402 | | PAPER SHREDDER | Fellows Paper Shredder | OD1500C #000900037-30315 |
| 08/11/05 | OFFICE DEPOT | Added to DB as 3606, 3608, 3609 | 3 | \$579 | 3019066583-001 | PAPER SHREDDER | Ativa Cross-Cut Shredder | shredder xcut,18sheet item 000811600rtp-0 9892 |
| 05/09/05 | STRINGHAM LUMBER | Added to DB as 3934 | 1 | \$235 | 50507278827 | SAFE | Fire Safe Electronic Office Safe | item number 974730 |
| 03/14/05 | STRINGHAM LUMBER | Added to DB as 3933 | 1 | \$235 | 50307276617 | SAFE | Fire Safe Electronic Office Safe | S4549 974730 |
| 03/14/05 | STRINGHAM LUMBER | Added to DB as 3605 | 1 | \$235 | 50307276288 | SAFE | Fire Safe Electronic Office Safe | S4549 974730 |
| 07/29/05 | COSTCO | Added to DB as 6653 | 1 | \$370 | RECEIPT | WASHER | 836859 WP LEC9000PW | |

2005 Purchases not Tagged by Health Department Staff

Assets listed represent purchases not found in the asset database. Assets were researched by the Purchasing Clerk, tagged and added to the database.

| DATE | VENDOR | Tag Number | QTY | TOTAL COST | INVOICE # | Asset Type | Product Description (Invoice or Receipt) | MAKE, MODEL, SN, ITEM #, ETC |
|----------|-------------------|---------------------------------|-----------|-----------------|---------------|---------------------|--|--|
| 07/29/05 | COSTCO | Added to DB as 6652 | 1 | \$300 | RECEIPT | DRYER | 836878 WP LSC5000PQ | |
| 09/13/05 | ORSON H. GYGI CO. | Added to DB as 3585 | 1 | \$975 | 428676 | FRIDGE | REFRIGERATOR SOLID DOOR 22 CF | ARC-R22CW |
| 11/04/05 | PSS | Added to DB as 6638 | 1 | \$500 | 27030589 | FRIDGE | Summit Commercial Frige | freezer white 25Cfrnt open item 98894 SUM/FS-62 |
| 12/05/05 | GRAINGER | Added to DB as 3936 and 3937 | 2 | \$290 | 696-104967-0 | LADDER | LADDER FG 6FT | ITEM #4XN72-3 |
| 07/14/05 | OFFICE DEPOT | Added to DB as 3495 | 1 | \$381 | 297889331-001 | LAMINATOR | Laminating Machine | LX50 535272-W59 106A |
| 02/17/05 | CDWG | Added to DB as 3604 | 1 | \$130 | QY64634 | LABEL PRINTER | 2 INCH WIDE LABEL PRINTER | SIEKO SLP-200 |
| 03/11/05 | COSTCO | Added to DB as 3612 | 1 | \$299 | RECEIPT | TV/VCR/DVD | TV/VCR/DVD | 779517 TOSHIBA MW20FP3 |
| 04/06/05 | | Added to DB as 8511 | 1 | \$128 | S2578092.001 | TESTER | ADAPTONER KIT | GREENLEE AT8K Tone generator kit to test configuration |
| 07/27/05 | INDUSTRIAL SUPPLY | Added to DB as 6150 | 1 | \$130 | 1083468-011 | LEVEL | DIGITAL LEVEL | WEDG 92288 SMARTTOOL 24" DIGITAL |
| 03/17/05 | OFFICE DEPOT | Added to DB as 3624 | 1 | \$201 | | DICTATION SYSTEM | Dictation/ Transcription System | transcriber micro recorder, 000512699-m2020 |
| 03/31/05 | OFFICE DEPOT | Added to DB as 6752 | 1 | \$134 | 282079664-001 | TYPEWRITER | TYPEWRITER BROTHER | ML-100, ITEM # 49353 |
| 06/18/05 | OFFICE DEPOT | Added to DB as 3531 | 1 | \$114 | | PAPER CUTTER | Paper Trimmer, Wood 16x16 | item 000692638-715 |
| | | TOTAL | 39 | \$16,391 | | | | |

2005 Purchases With Incomplete Information

Recent asset purchases not found in the asset database due to lack of identifying information. Tag numbers identified by the purchasing clerk.

| DATE | VENDOR | Tag # | Comment | QTY | TOTAL COST | INVOICE # | Asset Type | Product Description (Invoice or Receipt) | MAKE, MODEL, SN, ITEM #, ETC |
|----------|--------------|------------------------|--|-----|------------|---------------|---------------------|--|---|
| 06/01/05 | COSTCO | 1611 | CA tag # is for a Pentax Camera. Database lists no model, no vendor, no invoice number, and no received date. DB lists an audit date of 5/11/2005, but receipt for purchase is dated 6/1/2005. | 1 | \$300 | RECEIPT | CAMERA | CAMERA | 880957 PENTAX S51 |
| 04/06/05 | COSTCO | 1618, 1620, 1622 | CA tag #s are for Panasonic DVD/VCRs. Database lists no model, no vendor, no invoice number, no received date. | 3 | \$750 | RECEIPT | DVD/VCR | 845555 GOVIDEVR3840 | ??? |
| 09/20/05 | CDWG | 3709 | CA tag # is for a MAXTOR 300GB USB. Database lists vendor CDWG but with invoice # RJ0078 (dated 3/17/2005)-- not #UC39362 dated 9/20/2005. Tag number given may be incorrect. | 1 | \$214 | UC39362 | EXTERNAL HARD DRIVE | External Hard Drive | MAXTOR ON TOUCH II 300 GB USB 2.0 #L601N05G |
| 12/27/04 | PSS | 1604 | CA tag # is for a Summit Professional Refrigerator. Database lists no model, no vendor, no invoice number, no received date. | 1 | \$500 | | FRIDGE | Summit Commercial Frige | freezer white 25Cfrnt open item 98894 SUM/FS-62 |
| 08/11/05 | OFFICE DEPOT | 3613 | CA tag # is for Wilson Jones LV 340HS Laminator. Database lists vendor Office Depot but no invoice number, no received date. | 1 | \$173 | 301734660-001 | LAMINATOR | Wilson Jones Laminating Machine | LV340H 000535320 W5910A |
| 08/11/05 | OFFICE DEPOT | 3614, 6667 | CA tag # s are for Ativa X1800 Shredder. Database lists vendor Office Depot but no invoice number, no received date. | 2 | \$384 | 301734660-001 | PAPER SHREDDER | Ativa Cross-Cut Shredder | shredder xcut,18sheet item 000811600rtp-0 9892 |
| 10/27/05 | OFFICE DEPOT | 4017 | CA tag # is for FELLOWES C-220C shredder. Database lists no vendor, no invoice number, no received date. | 1 | \$569 | 311733321-001 | PAPER SHREDDER | Fellows Paper Shredder | POWERSHRED C-220C Item # 184978 |
| 11/16/05 | COSTCO | 3501 | CA tag # is for HP OfficeJet 5610. Database lists no vendor, no invoice number, or no received date. | 1 | \$135 | RECEIPT | PRINTER | 940606 HP OJ5610XI | ??? |
| 05/06/05 | COSTCO | 1612 | CA tag # is for a PANASONIC TELEVISION. Database lists no model, no vendor, no invoice number, and no received date. | 1 | \$400 | RECEIPT | TV | 800275 PANAP??F275 | ?? |
| 09/08/05 | OFFICE DEPOT | 6656 | CA tag # is for a RCA 27F501TDV TV. Database lists no vendor, no invoice number, no received date | 1 | \$301 | 305581078-001 | TV/VCR/DVD | TV/DVD/VCR | 27" 27F50TDV Item #000136272 |

2005 Purchases With Incomplete Information

Recent asset purchases not found in the asset database due to lack of identifying information. Tag numbers identified by the purchasing clerk.

| DATE | VENDOR | Tag # | Comment | QTY | TOTAL COST | INVOICE # | Asset Type | Product Description (Invoice or Receipt) | MAKE, MODEL, SN, ITEM #, ETC |
|--------------|--------|-------|--|-----------|----------------|-----------|------------|--|------------------------------|
| 03/08/05 | COSTCO | 1602 | CA tag # is for a TOSHIBA TV/DVD/VCR. Database lists no model, no vendor, no invoice number, no received date. | 1 | \$299 | RECEIPT | TV/VCR/DVD | TV/VCR/DVD | 779517 TOSHIBA MW20FP3 |
| TOTAL | | | | 14 | \$4,025 | | | | |

Assets Found at SLCPCH: Not Found in the Asset Database

| | Tag | Description | Model/SN | Comment/ finding |
|----|--------|--------------------------|--|---|
| 24 | No Tag | Hand-held Scanner | Symbol | Not on CA list |
| 25 | No Tag | Camera | CANON POWERSHOT SD100 PC1035 SN 7223608038 | Not on CA list |
| 26 | No Tag | Shredder | Fellows PS 80c-2 | Not on CA list |
| 27 | 4510 | Shredder | Fellows PS 70 | Not on CA list |
| 28 | No Tag | Switch | Cisco- SN jmx0524k50f | Not on CA list. Tagged as a result of audit work. Tag #6654. |
| 29 | 4967 | Monitor | Dell | Not on CA list |
| 30 | No Tag | Monitor | Wyse SN 0I1118c03847 | Not on CA list |
| 31 | No Tag | Printer | 320 turbo 9 pin Microline SN 901b2330152 | Not on CA list |
| 32 | 6143 | Printer | | Not on CA list |
| 37 | 6144 | Printer | HP DeskJet 340 SN 5G79P11208 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 40 | No Tag | Printer | EPSON LQ-870 SN 40U007291 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 41 | No Tag | Monitor | Gateway EU700 SN MU17026CL5709 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 42 | No Tag | Monitor | Gateway EU700 SN MU17046C0206779 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 43 | No Tag | Monitor | Dell (Trinitron) SN mx- 08d466-47741-271-40fz | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 44 | No Tag | Monitor | Dell (Trinitron) SN mx- 08d466-47741-271-40g0 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 38 | No Tag | Monitor | Gateway EU700 SN MU17046C0048809 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 50 | No Tag | Computer | Compaq SN 6731BPL7P763 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 51 | No Tag | Computer | Compaq SN 6732BPL7P9943 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 33 | 6580 | TV & VCR | Quasar | Not on CA list |
| 11 | No Tag | 3/8 and 1/4 " socket set | Westward 4yp77 | Not on CA list. Tagged as a result of audit work. Tag #6650. |
| 12 | 4588 | Hammer Drill | Milwaukee | Not on CA list |
| 13 | No Tag | Saw | Dewalt SN 227640 | Not on CA list. Tagged as a result of audit work. Tag #6643. |
| 14 | No Tag | Laser Level | Alton | Not on CA list. Tagged as a result of audit work. Tag #6651. |
| 15 | 94343 | Riding Mower | Craftsman 42" | Not on CA list |
| 16 | No Tag | Leaf Blower | Tanaka | Not on CA list |
| 17 | No Tag | Leaf Blower | Tanaka | Not on CA list |
| 1 | No Tag | Floor Buffer | Power Flite A9421 | Not on CA list. Tagged as a result of audit work. Tag #6647. |
| 2 | No Tag | Floor Scrubber Buffer | Power Flite 20, SN 35605 | Not on CA list. Tagged as a result of audit work. Tag #6648. |
| 3 | 9892 | Floor Dyer | Pwr-Flite | Not on CA list |
| 4 | No Tag | Refridgerator | Crosley, 11580759CY | Not on CA list |
| 5 | No Tag | Refridgerator | Danby | Not on CA list |
| 6 | 6915 | Refridgerator | Kenmore | Not on CA list |
| 7 | 93547 | Refridgerator | Percision Scientific | Not on CA list |
| 8 | No Tag | Refrigerator | Danby | Not on CA list |
| 9 | No Tag | Refrigerator | Artic Air SNWA53401264 | Not on CA list (May be recent purchase) |

Assets Found at SLCPCH: Not Found in the Asset Database

| | Tag | Description | Model/SN | Comment/ finding |
|----|--------|---------------------------|--|---|
| 24 | No Tag | Hand-held Scanner | Symbol | Not on CA list |
| 10 | No Tag | Refrigerator (small) | Summit Professional SN 2004-10-000039 | Not on CA list (May be recent purchase) |
| 18 | No Tag | X-Ray Machine | Model C100 Serial 413 & 410 | Not on CA list |
| 19 | 55153 | Illuminator | Model 9a-12-a | Not on CA list |
| 20 | 70592 | Laboratory Hood | Labconco | Not on CA list. Appeared to be no longer in use. |
| 21 | 70593 | Acid Storage Cabinet | | Not on CA list. Appeared to be no longer in use. |
| 22 | No Tag | Microscope | HE2729 | Not on CA list |
| 23 | No Tag | Baby Scale | SECA | Not on CA list. Tagged as a result of audit work. Tag #6642. |
| 34 | No Tag | Safe | Sentry | Not on CA list |
| 35 | No Tag | Safe | Sentry 1900 | Not on CA list |
| 36 | No Tag | Universal Friction Feeder | ReLiant 170RT | Not on CA list. Tagged as a result of audit work. Tag #6645. |
| 39 | No Tag | VCR | JVC HR D54OU SN 8552457 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 45 | No Tag | Electric Punch | Acco 532 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 46 | No Tag | Camera | Kodak Digital Science DC50 SN SNEKA72901203 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 47 | No Tag | Scanner | Symbol SN SA00408305 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 48 | No Tag | Electronic Organizer | PALM V | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 49 | No Tag | Electronic Organizer | Palm VX SN 10GK18V06HP4 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |
| 52 | 14067 | CD Writer | SN JP9402AA06 | Not on the CA list. Noted at SLCPCH storage room for items to be surplus. |

