

A REPORT  
TO THE CITIZENS OF SALT LAKE COUNTY  
BEN McADAMS, MAYOR



An Audit of the Key Controls of  
Vista Softball Complex

December 04, 2013

**GREGORY P. HAWKINS**

SALT LAKE COUNTY AUDITOR

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Ben McAdams, Mayor  
Salt Lake County  
2001 S State St #N2100  
Salt Lake City, UT 84114-4575

Re: An Audit of the Key Controls of Vista Softball Complex

Dear Mayor McAdams:

We recently completed an analysis of the financial records of Vista Softball Complex in compliance with Utah Code Ann. § 17-19a-204. Our purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls that we have identified as key to good financial management. We also sought to identify areas of material risk to determine whether we should commit more of our limited resources in further auditing or investigation.

Our work was designed to provide reasonable but not absolute assurance that records were accurate and complete and that the system of internal controls was adequate. There may be inaccurate or incomplete financial records that were not selected for review. Further, there may also be instances of noncompliance in areas not examined.

We appreciate the time spent by the staff at Vista Softball Complex and the cooperation from Craig Cheney, Vista Softball Complex Manager and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to Vista Softball Complex during our audit. The staff was friendly, courteous, and very helpful. Please feel free to contact me with any questions.

Sincerely,

Gregory P. Hawkins  
Salt Lake County Auditor

By Scott Ball  
Deputy Auditor

cc: Michele Nekota, Division Director  
Paul Ross, Associate Division Director/Fiscal Manager  
Craig Cheney, Vista Softball Complex Manager

GREGORY P. HAWKINS  
Salt Lake County Auditor

LONN LITCHFIELD, JD, LL.M.  
Chief Deputy Auditor

2001 South State Street, N3300  
PO Box 144575  
Salt Lake City, UT 84114-4575

(385) 468-7200  
(385) 468-7201 / fax  
GHawkins@slco.org





## **Objectives**

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of Vista Softball Complex. Our purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls that are key to good financial management. We also sought to identify areas of material risk.

## **Conclusion**

Operations at the Vista Softball Complex are overseen by Parks and Recreation Administration. There are no concessions or entrance fees collected. Payroll, assets, (or asset control) and other financial functions were covered in the Parks and Recreation Administration's audit earlier this year, therefore, we have no findings to report.

## **Background**

The Taylorsville-Vista Baseball Complex is located on 18 acres at 2200 West 5000 South, it is a joint project of the City of Taylorsville and Salt Lake County Parks and Recreation. Along with the 4-plex Baseball/Softball fields, amenities include a large grass area with 2981 feet asphalt walking/jogging path, a sand volleyball court and a pavilion that seats 115. Salt Lake County Parks and Recreation maintains the complex and schedules the fields with youth and adult leagues.

## **Scope**

Our work included a formal examination of financial records related to the following key internal controls, to the degree applicable:

- Change fund
- Petty Cash and Imprest Accounts
- Cash Receipting
- Cash Depositing
- Credit / Debit Card
- Capital and Controlled Assets and Software Inventory
- Financial Computer Controls
- Purchasing Card Use
- Payroll Practices

Our examination period covered up to twelve months ending July 15, 2013. In addition to reviewing financial records, we reviewed and examined current practices through observation. Sampling of daily cash deposits, where applicable, was performed to assess compliance with Countywide policy and standard business and internal control practices.