

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



An Audit of the Key Controls of
Protective Services

February 27, 2013

GREGORY P. HAWKINS

SALT LAKE COUNTY AUDITOR

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February 27, 2013

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 Protective Services

Dear Mayor McAdams:

We recently completed an analysis of the financial records of Protective Services 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 Protective Services and the cooperation from Carrie Hackworth, Fiscal Manager, Jim Pierce, Asset Property Coordinator, Pat Hall, Payroll Supervisor and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to Protective Services 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 Todd Livingston
Deputy Auditor

cc: Captain Kendra Herlin, Commander
Lieutenant Jason Mazuran, Executive
Carrie Hackworth, Fiscal Manager
Jim Pierce, Asset Property Coordinator
Pat Hall, Payroll Supervisor



Objectives

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of Protective Services. 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

The Salt Lake County Protective Services Division has put into place key internal controls for managing public funds, safeguarding public assets, and payroll reporting. We found no violations of Countywide policies.

Background

The Protective Services Division is a part of the Salt Lake County Sheriff's Office and is located at 2001 S. State St., in Salt Lake City. Protective Services provides a transition between law enforcement authority, prisoner management, government security, and public service.

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 January 30, 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.