

A REPORT  
TO THE CITIZENS OF SALT LAKE COUNTY

BEN McADAMS, MAYOR



An Audit of the Key Controls of the  
Children's Justice Centers

August 19, 2014

**GREGORY P. HAWKINS**

SALT LAKE COUNTY AUDITOR

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August 19, 2014

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 the Children's Justice Centers

Dear Mayor McAdams:

We recently completed an analysis of the financial records of the Children's Justice Centers 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 the Children's Justice Centers and the cooperation from Susanne Mitchell, J'Nae Hutchinson, Ryan Shelton, and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to the Children's Justice Centers 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 Roger Larsen  
Sr. Deputy Auditor

cc: Blake Nakamura, Chief Deputy District Attorney  
Ralph Chamness, District Attorney Chief Deputy, Civil Division  
Susanne Mitchell, Program Manager  
Lisa Ashman, District Attorney Administrative Assistant  
Cheri Root, District Attorney Administrative Fiscal Manager





## **Objectives**

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of the Children's Justice Centers. 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 operational budget requirement of the Children's Justice Centers was reported at \$1,224,000 by Children's Justice Centers' management. The Salt Lake County Mayor's Budget reported the budget requirement at \$829,700. Less than 15% of the Children's Justice Centers' operational budget was funded by Salt Lake County. Federal and State grants plus contributions from public, private, and charitable organizations provided the balance of funding. Any shortfall in budget reflects in reduced programs and services. There are nine full time equivalent (FTE) employees. Temporary and part-time personnel are used when necessary and available. Our tests of financial procedures relating to purchase cards, controlled assets, purchasing and accounts payable, and contract services resulted in no material findings and recommendations. Children's Justice Centers management had initiated operational controls and reports to safeguard Salt Lake County assets. A report of the last audit of the Children's Justice Center was released to the public in October 2013. There were no repeat findings.

## **Background**

The management of the Children's Justice Centers was moved from Youth Services to the District Attorney's Office on January 1, 2014. The Children's Justice Centers provide coordinated services for children and their families during the investigative process of child abuse complaints, including: crisis intervention, forensic interviews in child friendly interview rooms, trained interviewers, specialized medical exams via Primary Children's Medical Center staff housed on-site, and advocacy services. This program promotes teamwork among all agencies involved in the investigative process to support the best interest of the child. Services are free to youth and their family. There are currently two Children's Justice Centers in Salt Lake County, one in the Avenues of Salt Lake City and one in the south valley in West Jordan.

## **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 May 31, 2014. 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.