

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



An Audit of the Key Controls of  
Kearns Senior Center

December 26, 2014

**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 Kearns Senior Center

Dear Mayor McAdams:

We recently completed an analysis of the financial records of Kearns Senior Center 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 Kearns Senior Center and the cooperation from Joshua DeCola, Center Manager, and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to Kearns Senior Center 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 Leonardo Flores  
Deputy Auditor

cc: Becky Kapp, Division Director  
Jessica Montgomery, Administrative and Fiscal Manager  
Traci Lee, Centers Program Manager  
Joshua DeCola, Center Manager

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## **Objectives**

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of Kearns Senior Center. 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 Kearns Senior Center has put into place several key controls for managing public funds. Deficiencies were not found in key internal controls reviewed at the senior center. A report of the last audit of the Kearns Senior Center was released to the public in August 2013.

## **Background**

The Kearns Senior Center is located at 4851 West 4715 South, in the city of Kearns. They are a part of Aging and Adult Services which offer a variety of services that cater to the mature adult such as: caregiver support, chore services, foster grandparent, healthy aging, legal services, nutrition, ombudsman, outreach, senior companions, senior employment, and transportation. Senior Centers serve as social hubs and gathering places where active, mature adults can explore a multitude of interests.

## **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 November 30, 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.