



**A Report to the Citizens
of Salt Lake County and the
Board of County Commissioners**

March 1998

Audit of Cash Accounts in the

**Salt Lake County
Sheriff's Office**

Craig B. Sorensen

County Auditor

AUDIT OF CASH ACCOUNTS

in the

SALT LAKE COUNTY
SHERIFF'S OFFICE

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Audit of Cash Accounts in the

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Sheriff's Office**

I. Executive Summary

Background

The Salt Lake County Auditor's Office completed an audit of cash accounts in the Sheriff's Office. During the audit, we examined all petty cash and imprest checking accounts within the Sheriff's division. We used **Countywide Policy #1062, Management of Public Funds**, as a guide to determine whether all monies are received, recorded, and deposited in the proper manner. We also observed procedures to verify that they include sufficient internal controls to adequately protect cash assets.

Findings and Recommendations

We found that:

- ! *Controls are insufficient to ensure that all inmate funds that should be deposited are deposited.*
- ! *The banking and commissary accounting systems are inadequate.*
- ! *Improvements are needed in the court services operational checking account and in the crime interdiction accounts.*
- ! *A cash register is needed in vice licensing.*
- ! *A \$3,000 imprest fund is not needed.*

Controls are insufficient to ensure that all inmate funds that should be deposited are deposited. While examining funds at the Metro Jail, we were informed that the Sheriff's Office discovered \$2,223 missing from the inmates' fund between November 1996 and March 1997. In addition, we found five other incidents in which a total of \$1,208 were missing. In all, \$3,431 were discovered missing during the period examined. The missing funds discovered by the Sheriff's Office were not reported to the Attorney and Auditor Offices as required by **Countywide Policy #1304, Discovery and Reporting of Thefts.**

In view of the missing funds, it is apparent that controls relative to the Sheriff's Fund (jail inmate fund) are inadequate. To strengthen controls in this area, we have discussed with the jail commander the use of control logs in the areas where inmate money is received. He is in agreement with the use of such logs and the procedures outlined. An example of the recommended logs and procedures for their use are contained in Appendix A.

The banking and commissary accounting systems are inadequate. Basically the banking system is a manual system. Receipts for inmate money are produced manually. Checks for returning the money are prepared using a typewriter. The running balance of inmate funds is maintained on a spreadsheet which is posted using copies of checks and deposit slips. At times check copies are lost and the bank statement is used to establish a book balance. In addition, there is no reconciliation of inmate accounts with the bank account. The existing commissary accounting system does not provide a sum of all inmate accounts. Thus, there is no practical means of determining the total amount of inmate money that should be in the bank account.

As a matter of high priority, the Sheriff's Office should develop or procure an automated system which provides both inmate commissary accounts and a banking system. As a minimum, the system should provide individual inmate accounts, automated posting of those accounts, a summary balance of all accounts (book balance to which the bank balance can be reconciled), computer assisted preparation and posting of deposits, and computer generated receipts and checks for inmates.

Improvements are needed in the court services operational checking account and in the crime interdiction accounts. Some improvements are needed with respect to substation procedures as they relate to court service operations. Specifically, checks should be restrictively endorsed upon receipt

and deposits need to be made timely in accordance with **Countywide Policy #1062, Management of Public Funds (MPF)**.

Because monies on-hand with field officers is not taken into account, the Detective Division Crime Interdiction is replenished with excessive amounts. This causes the fund to exceed its authorized limit of \$15,000. Also, the West Patrol Crime Interdiction account does not have sufficient records to properly track disbursement to field officers and their expenditures.

We recommend that the crime interdiction fund not be replenished by an amount which will cause the fund limit to be exceeded. We also recommend that the West Patrol unit adopt the same accounting procedures as are used by the Detective Division with respect to crime interdiction funds.

A cash register is needed in vice licensing. Countywide Policy #1062, MPF, recommends “*an off-line register with locking cash drawer...if total receipts are from \$250 to \$1,000 per day.*” Cash receipts within vice licensing sometimes exceeds this limit. Total collections over the past 12 months exceeded \$39,000 and on one day (January 31, 1997), over \$3,000 was collected.

A \$3,000 imprest fund is not needed. At the time of our review, The Juvenile Vice Control imprest account had a balance of \$2,788. The fund has not been replenished since May 1995. Over the past two years, only \$28 have been expended from the fund. In view of this minor level of activity, we recommend the fund be closed and the Detective Division fund be used to support Juvenile Vice imprest fund requirements.

Please refer to Section IV for more details about the above findings and other findings and recommendations regarding the Sheriff's Office.

II. Introduction

The purpose of this audit was to examine petty cash funds, imprest funds and checking accounts in the Sheriff's Office to determine whether they are maintained according to **Salt Lake County Policy #1062, Management of Public Funds**. The Sheriff's Office uses these funds and accounts to control a number of activities within the agency.

The accounts we examined were:

- ! ***Salt Lake County Sheriff's Fund (jail inmate fund):*** This includes cash relinquished by inmates when they are incarcerated in the County jail as well as money from visitors and the mail. Within a typical year, more than one million dollars are deposited in this account.
- ! ***Metro & Oxbow Jail Petty Cash***
- ! ***Office Exigency & Extradition:*** This account pays for small petty cash purchases and emergency extradition expenses required by Sheriff employees.
- ! ***Sheriff's Court Service Fees:*** Court Services provides fingerprinting services, prints copies of police reports, and serves civil papers to litigants. During the past year, Court Services collected more than \$325,000.
- ! ***Court Services Change Fund***
- ! ***Undercover and Juvenile Vice Control Accounts***
- ! ***Vice Licensing:*** Dancers and other employees in sexually-oriented businesses must obtain a license from the county.
- ! ***Jail Construction - Office Account:*** A petty cash fund for incidental items needed to safeguard the facility while it is under construction.

III. Scope and Objectives

The major objectives of this audit were to:

- ! Review internal controls to ensure that all funds are adequately safeguarded.
- ! Examine all cash accounts to determine whether sufficient records are maintained to properly account for funds and that fund amounts are authorized.

IV. Findings and Recommendations

1.0 Jail Operations (Sheriff's Fund)

Inmates relinquish their personal funds when they are booked into the Salt Lake County Jail. The searching officer places these funds in an envelope, together with a copy of a handwritten receipt issued to the inmate, and then places the envelope in a booking-area drawer. The money envelope is returned to the inmate if he is released during the same shift that he was booked; otherwise, the funds are deposited in a bank account for safekeeping. We found that:

- ! Controls are insufficient to ensure that all inmate funds that should be deposited are deposited.
- ! Missing funds were not properly reported.
- ! The receipting system cannot be used to verify amounts that should be deposited.
- ! The banking system is inadequate.
- ! The commissary accounting system is inadequate.

1.1 Controls are insufficient to ensure that all inmate funds that should be deposited are deposited.

Inmate funds are received in three ways:

- ! During the booking process.

- ! Through the mail for a particular inmate.
- ! From visitors who may wish to leave money for an inmate.

It is evident that controls over inmate funds are weak because the Sheriff's Office discovered \$2,223 missing during the period November 1996 to March 1997. During our work, we discovered additional incidents of missing funds from the same period which amounted to \$1,208. In all, \$3,431 are missing.

\$3,431 are unaccounted for.

To strengthen controls in this area, we have discussed with the jail commander and his personnel, the use of control logs in each of the three areas where inmate money is received. By this means, a specific person would be given responsibility for, and exercise positive control over, inmate money from the time it is received until it is deposited. A chain of custody (audit trail) and responsibility is established such that if any funds are discovered missing, a brief investigation would identify the cause and fix responsibility. The logs we recommend can be easily produced by revising the "Money Envelope Log" currently in use. A description of the logs and the procedures we recommend for their use are in Appendix A.

1.2 Missing funds were not properly reported.

When funds were discovered missing, a report should have been sent to the Auditor's Office, and others, in accordance with **Countywide Policy #1304, Discovery and Reporting of Thefts.**

1.3 The receipting system cannot be used to verify amounts that should be deposited.

Two types of receipts are generated:

- ! Handwritten receipts used in the booking area.
- ! Computer generated receipts used in both the visitors' area and the mail receipt areas.

The current system does not provide a total of all funds collected.

Neither receipting system produces a receipts summary (total of all amounts received) for use in preparing the deposit. Moreover, handwritten receipts (the source of most inmate funds) cannot be used in the preparation of deposits because they are not issued sequentially and some are ineffectual (those

pertaining to persons who are released during the same shift in which they were booked).

Currently, no documentation is produced and summarized in a manner that would effectively support deposit amounts. The control logs mentioned earlier and described in Appendix A will provide the necessary documentation.

1.4 The banking system is inadequate.

Basically, the system is a manual system. Inmates' funds are returned to them using manually-issued checks produced on a typewriter. The jail accounting officer updates the book balance of the bank account from check copies that are sent to her from the booking section. She enters information from these copies along with deposit information onto a spreadsheet which represents the inmate running balance. Check copies sometimes get lost and the running balance does not get properly updated. The accounting officer then relies on information from the bank statement to update her books. In our judgement, this system is quite inefficient and unreliable.

An automated system which provides both inmate commissary accounts and a banking system should be considered as a high priority requirement for the jail. As a minimum, the system should provide individual inmate accounts, automated posting of those accounts, a summary balance of all accounts (book balance to which the bank balance can be reconciled), computer assisted preparation and posting of deposits, and computer generated receipts and checks.

1.5 The commissary accounting system is inadequate.

The value and quantity of commissary items for sale to inmates at the jails is not accounted for. The current on-line commissary management system either does not properly post new inventory items entered, as some employees reported, or Sheriff's Office employees are insufficiently trained in the system's use.

Metro Jail reported performing a monthly inventory count, a commendable but ineffective procedure since a reliable inventory list cannot be generated from the on-line commissary accounting system. In the case of Oxbow Jail, the commissary officer sees no need to count inventory or enter new inventory items onto the commissary management system, relying instead on his own intuition and experience for maintaining commissary supplies.

The current system does not provide a reliable means of reconciling the book balance with the bank balance.

The current system does not provide a reliable book balance (total of all commissary accounts).

A commissary accounting system which accurately tracks the flow of goods received and disbursed should be implemented as a high priority requirement.

1.6 Recommendations

We recommend that:

- ! Internal controls over the receipting and processing of inmate funds at the booking area, the visitors area, and through the mail be improved by the use of control logs as described in Appendix A.**
- ! The banking system be upgraded to an online system, ideally integrated with the commissary system, which will provide individual inmate accounts, automated posting of those accounts, a summary balance of all accounts (bank reconciliation data), daily deposit amounts and computer generated receipts and checks.**
- ! A commissary accounting system be obtained and implemented which will track the flow of goods received and disbursed; and, as mentioned above, provide an integrated banking system.**

In connection with this recommendation, we understand the Sheriff's Office is considering out-sourcing the commissary function to a vendor which could provide an inmate funds accounting and banking system. Depending on the capabilities of systems being offered by various vendors, out-sourcing may provide the needed improvements.

2.0 Court Services Fund

Court Services collects funds for fingerprinting services and making copies of police reports, and servicing papers. The main source of funds is collected from servicing papers. The Sheriff's Office also conducts "Sheriff Sales" of property as directed by a court. Proceeds from these sales are deposited in the Court Services Fund and then disbursed as directed by the court. A fee is charged for this service. Certain expenses are incurred in connection with these sales, such as advertising and recording fees. These expenses are paid out of the Court Services fund. The volume of transactions in this operational checking account

is quite large for both revenues and expenses. Periodically, the Sheriff's Office remits the amount of net revenue from court service operations to the County Auditor.

While only part of the revenue, and none of the expenses, are booked in general ledger accounts of the County, the Sheriff's Office does maintain sufficient records to properly account for these transactions. However, we did find that some improvements can be made in operational procedures which will reflect better compliance with **Countywide Policy #1062, Management of Public Funds.**

We found that:

- ! Deposits from substations are not always timely.
- ! Checks received at substations are not restrictively endorsed upon receipt.
- ! Adequate back-up documentation is not available for some checks written from the sheriff service fees account.
- ! Some check numbers are not accounted for.

2.1 Deposits from substations are not always timely.

Court Services collects deposits from police substations and includes the substation deposit in Court Services' main deposit. We found that the substations are not sending the deposit to Court Services in a timely manner. In September 1997, we found one instance in which a substation had not sent a deposit to Court Services since June 1997. The deposit total was \$195.00. MPF Policy #1062, Section 3.8.1.2 states, "*Receipts of less than \$250 may be accumulated and deposited when the total reaches \$250; however, deposits will be made no less frequently than weekly regardless of the accumulated amount.*"

We found that tracing the substation deposit to the Court Services deposit is somewhat difficult. Not only is it difficult to determine the specific date the substation deposit was included in the Court Services deposit, the cash/check composition of the substation deposit could not be determined by the duplicate receipt copies sent with the deposit.

Police substations are not depositing funds in a timely manner.

Court Services needs to indicate on the Cash Box Balance Sheet, the form received with the substation deposit, the exact date that the substation deposit is included in the Court Services main deposit. We also suggest that the cashier at the substation indicate the form of payment on the handwritten receipt. The substation cashier also needs to obtain supervisor approval on all voided receipts and send the original and duplicate copy of the receipt with the deposit to Court Services.

2.2 Checks collected by police substations are not restrictively endorsed upon receipt.

We found that checks are not endorsed until they are received by Court Services for deposit. MPF Policy #1062, Section 3.7.3 states, “*When accepting checks for payment, immediately stamp the back of the check with a ‘deposit only’ stamp.*” Each police substation should have a “deposit only” stamp.

2.3 Adequate back-up documentation is not available for some checks written from the sheriff service fees account.

Court Services sometimes issues checks that incorporate payment for fees of several cases. For example, one check is issued to the publisher of ads for several cases. Usually if this happens, the docket number for each case is included on the check and on the memo line in the check register. However, we found several checks that did not include all the docket numbers paid for on the face of the check. In addition, all of the docket numbers were not included in the check register. According to the back-up documentation, the check amount was too high, thus indicating overpayment to the payee.

Several computation errors were also found when reviewing the back-up documentation for refund checks. A supervisor should verify that all refund amounts are computed correctly before the check is signed.

2.4 Some check numbers are not accounted for.

During the review of the check register, we found a few instances in which a check number was not accounted for on the check register. After researching each check, we found that the missing checks had been voided. In addition, some voided checks were not noted on the check register. Even though the check was voided, the amount of the check was deducted in the check register and still shows as outstanding on the bank reconciliation for September.

2.5 Recommendations

We recommend that:

- ! Funds collected at substations be deposited in accordance with the Management of Public Funds Policy #1062.
- ! Checks received by the substation are made nontransferable as soon as possible after receipt.
- ! Court Services list all docket numbers on each check so that back-up documentation will support the amount of the check.
- ! The individual performing the bank reconciliation verify that all check numbers are properly accounted for.

3.0 Other Sheriff's Office Cash Accounts

The Sheriff's Office uses some of its imprest accounts for its criminal investigation activities. We found a conscientious effort to maintain adequate controls in this area; however, improvements can be made to strengthen internal controls. We found that:

- ! The Detective Division Crime Interdiction account exceeds its approved limit.
- ! The West Patrol Crime Interdiction account does not have sufficient bookkeeping procedures.
- ! Vice licensing needs a cash register.
- ! A \$3,000 imprest fund is not used.

3.1 The Detective Division Crime Interdiction account exceeds its approved limit.

The crime interdiction account consists of a two-tier system. The Lieutenant, who is the fund custodian, disburses the money to field officers on an as needed basis. The Lieutenant uses a form "chit" to keep

Calculation of the replenishment amount for the crime interdiction account should be adjusted.

track of all the funds he distributes to field officers. A chit is the equivalent of a voucher used in a petty cash account. In addition, the Lieutenant keeps a ledger called the Custodian's Disbursement Ledger. On this form the Lieutenant records each disbursement to a field officer. A running total of the amount on hand is kept on the ledger.

The field officers also use chits. One side of the chit form (titled fund transfer receipt) is used to keep track of the money they receive from the fund custodian. The other side of the form (titled investigative expense record) is used to keep track of their expenses. Each field officer keeps an investigative expense ledger that outlines all the chits he has used. A running total of the amount on hand is kept on the ledger. The field officers keep the chits and ledger in their own binder.

On a periodic basis each field officer and the Lieutenant report to the Sheriff's Office Fiscal Unit. At this point, a fiscal manager balances the field officers' and fund custodian's binders to verify accuracy. After each field officer's account has been balanced, the fiscal manager replenishes the account. However, in replenishing the account, the total amount which the fund custodian had distributed to field officers is replenished. This procedure does not take into account funds that still remain with the field officers. Thus, the fund limit is exceeded by the total amount still on-hand with the field officers.

To maintain the fund within the authorized limits, the replenishment amount should be equal to the amount which has been dispersed to field officers less the amount they still have on-hand.

3.2 The West Patrol Crime Interdiction account does not have sufficient bookkeeping procedures.

During our audit, the records and funds of the West Patrol Crime Interdiction account were in the fiscal manager's office of the Sheriff's office. The fund was in the process of being replenished by the fiscal manager. We found that the fund had not been balanced in two years.

Controls over the West Patrol crime interdiction account are weak.

Also, the controls (accounting procedures) used in this fund are not as effective and reliable as those used in the Detective Division Crime Interdiction fund. The procedures used in the Detective Division provide a running balance of the fund, as well as a record of each receipt and expenditure.

3.3 Vice licensing needs a cash register.

Dancers and other employees in sexually-oriented businesses must obtain a license from the county. Vice licensing processes these applications, collects the fees and issues the license cards. Dancers pay \$120 once a year, and other workers pay \$10 every three years.

Vice Licensing should use a cash register for receiving cash.

Section 2.3.4.8.2 of MPF Policy #1062 recommends “*an off-line register with locking cash drawer...if total receipts are from \$250 to \$1,000 per day.*” Cash receipts within vice licensing sometimes exceed \$250 per day. Total collections over the past 12 months exceeded \$39,000 and the most collected in any one day was over \$3,000 on January 31.

3.4 A \$3,000 imprest fund is not used.

In 1996 the Sheriff’s Office did not make any expenditures out of the \$3,000 Juvenile Vice Control imprest account. In 1997 at the time of our examination, they had made two expenditures totaling \$28, one for office doughnuts and the other one to buy cigarettes and a hamburger for an informant. The custodian keeps the money in a combination-lock safe. At the time of our examination this fund had a balance of \$2,788 and was last replenished in May 1995.

The \$3,000 Juvenile Vice Control imprest account is not needed.

3.5 Recommendations

We recommend that:

- ! The Detective Division Crime Interdiction fund balance be maintained at the authorized limit of \$15,000.**
- ! The West Patrol Crime Interdiction fund accounting procedures be consistent with those of other crime interdiction accounts in the Sheriff’s office. We also recommend that the fiscal manager balance the fund on a quarterly basis.**
- ! The Sheriff’s Office procure a cash register for vice licensing.**
- ! The Sheriff’s Office eliminate the Juvenile Vice Control imprest fund and turn the money back into the County Auditor.**

Procedures for Jail Inmate Money Logs

Controls over inmate monies can be significantly strengthened by implementing the use of control logs in the areas where inmate monies are received. We recommend the following procedures for the use of control logs be implemented as soon as possible.

Booking Area:

In addition to performing all current procedures, the following should be accomplished:

- ! The search officer should record on the outside of the money envelope the amount of money taken from the inmate.
- ! The search officer should enter information on the booking area inmate money control log as indicated on the log, being careful to log the correct amount of money in the "IN" section of the log (See Appendix A, page 4). The amount must be the same as was placed in the envelope and recorded both on the receipt and on the outside of the envelope.
- ! If the inmate is released during the same shift, his envelope should be returned to him and the releasing officer should record this on the control log, again being careful to log the correct amount of money in the "OUT" section of the log.
- ! At the end of each shift, the supervising officer should total the IN and OUT money column on each log sheet. The OUT total should then be subtracted from the IN total to obtain the NET AMOUNT for each log sheet. A ten key calculator should be used and the calculator tape stapled to the log sheet so the accuracy of the addition and subtraction can be verified.
- ! The envelopes listed on the log (excluding those that have been returned to released inmates) should be placed in a tamper proof deposit bag, the bag sealed and the log sheet stapled to the outside of the bag. The supervising officer should retain a copy of the log sheet for his records in case something unforeseen happens to the original.
- ! The net amount shown on each log sheet, along with other pertinent data, should be entered on the a Summary Log kept for that day (See Appendix A, page 5).
- ! Each day, before the cashier picks up the envelopes for preparation of the deposit, the Summary Log should be totaled. The cashier should sign the Summary Log indicating that she has received the listed logs with their attached envelopes and accepts responsibility for the money contained therein. The signed Summary Log should be retained by the supervising officer and a copy given to the cashier.

Visitors Area:

All current procedures should remain in effect. In addition, the following should be done:

- ! The amount of money received for an inmate should be recorded on the outside of the money envelope.
- ! Pertinent information should be entered on the inmate money log (visitors) as indicated on the log (See Appendix A, page 6). The amount is entered in the "IN" section of the log must correspond with the amount placed in the envelope and recorded on the outside of the envelope.
- ! At the end of each shift, the amounts entered on each log sheet should be totaled. A ten key calculator should be used and the calculator tape stapled to the log sheet so the accuracy of the addition can be verified. The envelope should then be deposited in a secure box as is currently done.
- ! Each day, the cashier, accompanied by a supervisor, should open the secure box and retrieve the envelopes. The supervisor and cashier should verify that each envelope and the amount of its contents is properly recorded on the log sheet. The cashier should then sign the log sheet indicating that she has received the listed envelopes and accepts responsibility for the money contained in them. The supervisor should retain the signed log sheet and a copy should be given to the cashier.

Mail Area:

In addition to all existing procedures followed in receiving mail for inmates, the following should be accomplished:

- ! For mail which contains cash or money orders for inmates, the amount of money received should be recorded on the inmate money log (mail), along with other pertinent information (See Appendix A, page 7).
- ! At the end of each shift, the mail clerk should total amounts entered on each log sheet and remit the total amount to the cashier.
- ! Upon receiving money from the mail clerk, the cashier should sign each log sheet acknowledging receipt of the money and accepting responsibility for it. The mail clerk should retain the signed log sheet and provide a copy to the cashier.

Cashier Duties:

In addition to accomplishing all current duties, the cashier should do the following:

- ! Upon opening the inmate money envelopes received from the booking and visitor areas, the amount of money in each envelope should be counted and compared with the amount recorded on the inmate receipt, the outside of the envelope, and on the log sheet. All of these amounts should be the same; any variance should be immediately reported to the supervising officer.

- ! The amount shown on the Summary Log Sheet received from the booking area along with the amounts shown on the log sheets received from the visitor area and mail clerk should be totaled. This is the amount that should be deposited less any disbursement of cash for replenishment of the imprest fund used in the booking area.

- ! Copies of inmate receipts which were placed in the envelopes should be attached to the log upon which the amount thereof was recorded. All control logs from each area (booking, visitor, and mail), along with their associated receipt copies should be maintained on file as supporting documentation for each deposit. Also, the documentation for any cash disbursement to the booking area imprest fund should be held on file to support the deposit amount. For audit purposes, all supporting documentation should be maintained on file for three years.

Response from the Sheriff's Office

APPENDIX B

SALT LAKE COUNTY

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SHERIFF'S OFFICE

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J Weight, Director
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March 6, 1998

re: Review of draft of Audit Report of the Sheriff's Office.

Dear Mr. Weight,

Upon review of your draft audit report we are pleased to reply that we are in accordance with your conclusions and are in the process of implementing your suggestions as rapidly as possible.

We appreciate your thorough, cooperative and competent professionalism with this project and we realize the additional workload that this process necessarily places on our own staff benefits the Sheriff's Office by keeping our people and processes secure from criticism.

I would like to take this opportunity to once again ask that your audit of our methodology in formulating our contracted law enforcement cost analysis be released in printed form. You have in the past acknowledged verbally your approval of our model, but any type of official communication confirming this has not been forthcoming. Please call me if you require any further action to facilitate this.

Sincerely,

Jared Davis, Fiscal Division