

Salt Lake County Auditor's Office

Craig B. Sorensen, *AUDITOR*



David L. Beck
Chief Deputy

September 10, 1998

Glen Lu, Director
Salt Lake County Parks and Recreation
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Dear Glen:

Upon receiving notice of the loss of funds at Old Mill Golf Course, we conducted a review of the circumstances of the loss and the cash handling controls in place. We found that, in our opinion, the loss was preventable. We believe improvements can be made to help prevent such losses in the future.

We recommend that:

- ! The safe be locked at all times except when funds are actually being placed in or removed from the safe. Some organizations have instituted a log in which personnel accessing the safe log the time and date of the access. This may or may not be required in your situation. However, regardless of the means to the end, the safe should be kept locked.
- ! The safe be removed from the line of sight of casual observers. Currently, patrons who venture to the rear of the Pro Shop (east end) have a clear view of the safe. If moving the safe is not feasible, building a cabinet surround (with a key lock) might be considered.

During our review we also noted some discrepancies in the cash handling procedures. We found that:

- ! Checks are not restrictively endorsed upon receipt and no procedure for accepting checks is in place. (A copy of Policy 1301 has been forwarded to the Pro).
- ! No "Ask for Receipt" sign is in place.
- ! Voids and refunds are not documented per policy and there is no supervisory review in place.

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Thank you for the cooperation of your staff during this review. If you have any questions, please do not hesitate to call.

Sincerely,

Dave L. Beck

cc: Devin Dehlin
Paul Ross