
A Report to the
Citizens of Salt Lake County
The County Mayor and the
County Council

Follow-up Audit:
Salt Lake County's
Equestrian Park and
Event Center



OFFICE OF THE
SALT LAKE COUNTY
AUDITOR

SCOTT TINGLEY
COUNTY AUDITOR

August 2019
Report Number 2019-14

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OFFICE OF THE SALT LAKE COUNTY AUDITOR
AUDIT SERVICES DIVISION

OUR MISSION

To foster informed decision making, strengthen the internal control environment, and improve operational efficiency and effectiveness for Salt Lake County, through independent and objective audits, analysis, communication, and training.



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August 13, 2019

Jon Daich, Director of Finance
Salt Lake County Equestrian Park and Event Center
2100 W 11400 S
South Jordan, UT 84095

Re: **Follow-up Audit: An Audit of Key Controls at the Salt Lake County Equestrian Park and Event Center, Report Number 2018-MLR11**

Dear Jon,

We have completed follow-up work on the audit recommendations contained in Report Number 2018-MLR11, *An Audit of Key Controls at the Salt Lake County Equestrian Park and Event Center*, issued May 2018.

Our follow-up audit work found that Salt Lake County's Equestrian Park and Event Center ("Equestrian Park") has implemented four (4) out of the four (4) recommendations issued in the original audit report.

We truly appreciate the time and efforts of the employees of the Equestrian Park throughout the follow-up audit. Our work was made possible by their cooperation and prompt attention given to our requests. If you have any questions, please feel free to contact me at (385) 468-7185, or Larry Decker, Audit Manager, at (385) 468-7176.

Sincerely,


Scott Tingley, CIA, CGAP
Salt Lake County Auditor

Cc: Holly Yocom, Department Director, Department of Community Services
Lori Okino, Fiscal Administrator, Department of Community Services

Follow-up Audit Results

Finding 1.1: The Operations Manager did not sign the fund transfer ledger when returning the change fund to the safe.

	Recommendation	Action Taken	Status
1.1	We recommend the Operations Manager sign the fund transfer ledger both when retrieving and returning the change fund to the safe.	The Operations Manager at the Equestrian Park requires two signatures on the fund transfer ledger when retrieving funds from the safe. These signatures serve as evidence of both obtaining and returning funds as they are only out of the safe for a moment before being returned.	Implemented

Finding 3.1: Equestrian Park management did not use the Controlled Assets Inventory Form – Employee to assign personal accountability for controlled assets, as required by County policy.

	Recommendation	Action Taken	Status
3.1	We recommend the Operations Manager at the Equestrian Park implement the use of the Controlled Assets Inventory Form – Employee to establish personal accountability to any employee that has been assigned specific controlled assets for their use.	The Operations Manager has implemented the use of the Controlled Asset Inventory Form – Employee at the Equestrian Park.	Implemented

Finding 3.2: The Property Manager at the Equestrian Park had not added a significant capital asset costing \$155,649 to the capital asset inventory list.

	Recommendation	Action Taken	Status
3.2A	We recommend that the Property Manager at the Equestrian Park add the Front-End Loader to the capital asset inventory list and record the details of the acquisition date, purchase price, and capital asset ID tag number, as soon as possible.	The Property Manager added the Front End Loader to the capital asset inventory list.	Implemented
3.2B	We recommend the Property Manager at the Equestrian Park define specific procedures to follow any time that an asset is purchased and add all capital assets to the	The Property Manager developed written procedures to follow when new capital assets are purchased to ensure	Implemented

inventory list immediately upon purchase.	they are added to the inventory list at the time of purchase.
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Appendix A: Additional Information

Scope & Objectives	Generally accepted <i>Government Auditing Standards (GAO-18-568G)</i> , require that auditors perform follow-up audit work to determine if appropriate corrective action has been taken to address issues, findings, and deficiencies identified in prior audit engagements. The primary objective of this follow-up audit was to determine the status of management actions to address the findings reported in Report Number 2018-MLR11, <i>An Audit of Key Controls at the Salt Lake County Equestrian Park and Event Center</i> , issued May 2018.
Background	The original audit evaluated the effectiveness of the Equestrian Park's internal controls in the areas of petty cash and change funds, cash handling and daily deposits, capital and controlled assets, and accounts receivables. The original audit identified three findings related to the audit objectives.

Appendix B: Follow-up Audit Implementation Status			
Implemented	In Process	Not Implemented	Closed
The agency has implemented our recommendation or has adequately addressed the original issue or finding in all respects as verified by the follow-up audit. No further follow-up is required.	The agency is in the process of implementing our recommendation. Additional follow-up may be required.	The agency has taken no action to implement our recommendation. Additional follow-up may be required.	Circumstances have changed surrounding our original finding or recommendation that make it no longer applicable, or the agency will only implement a portion of our recommendation as verified by the follow-up audit. No further follow-up is required.