

---

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

Follow-up Audit:  
Salt Lake County Parks  
and Recreation Division's  
Central City Recreation  
Center



OFFICE OF THE  
SALT LAKE COUNTY  
AUDITOR

SCOTT TINGLEY  
COUNTY AUDITOR

July 2019  
Report Number 2019-7

---

Follow-up Audit:  
Salt Lake County Parks and Recreation Division's  
Central City Recreation Center

July 2019  
Report Number 2019-7

Scott Tingley, CIA, CGAP  
SALT LAKE COUNTY AUDITOR

Cherylann Johnson, MBA, CIA, CFE, CRMA  
CHIEF DEPUTY AUDITOR

AUDIT MANAGER:  
Larry Decker, CPA, CIA

AUDIT STAFF:  
David Lewis, CPA, CIA, CFE, CMA



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.

---



**SCOTT TINGLEY**  
CIA, CGAP

Salt Lake County Auditor  
[STingley@slco.org](mailto:STingley@slco.org)

**CHERYLANN JOHNSON**  
MBA, CIA, CFE

Chief Deputy Auditor  
[CAJohnson@slco.org](mailto:CAJohnson@slco.org)

**ROSSELL ROGERS**  
Senior Advisor

[RRogers@slco.org](mailto:RRogers@slco.org)

**STUART TSAI**  
JD, MPA

Property Tax  
Division Administrator  
[STsai@slco.org](mailto:STsai@slco.org)

**OFFICE OF THE  
SALT LAKE COUNTY  
AUDITOR**

2001 S State Street, N3-300  
PO Box 144575  
Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711  
1-866-498-4955 / fax



July 22, 2019

Martin Jensen, Director  
Salt Lake County Parks and Recreation Division  
2001 S State Street, Suite S4-700  
Salt Lake City, UT 84114-4575

Re: **Follow-up Audit: An Audit of Key Controls at the Central City Recreation Center, Report Number 2018-2**

Dear Martin,

We have completed follow-up work on the audit recommendations contained in Report Number 2018-2, *An Audit of Key Controls at the Central City Recreation Center*, issued June 2018.

Our follow-up audit work found that Central City has implemented one (1) out of the one (1) recommendation issued in the original audit report.

We truly appreciate the time and efforts of the employees of the Central City Recreation Center 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, Director, Department of Community Services  
Lori Okino, Fiscal Administrator, Department of Community Services  
Darian Abegglen, Associate Director – Recreation, Parks and Recreation Division  
Andrew Keddington, Associate Director – Fiscal Operations, Parks and Recreation Division  
Shaun Perfli, Facility Manager, Central City Recreation Center

## Follow-up Audit Results

**Finding 3.1: Central City's controlled asset list had not been updated to reflect that two controlled assets from our audit sample had been disposed of, even though a complete asset inventory had been conducted as recently as late 2017.**

Recommendation	Action Taken	Status
<b>We recommend that the current Facility Manager update the controlled asset list and complete Form PM-2s to account for the foosball table and projector that are either missing or no longer located on-site.</b>	The Central City Facility Manager has updated their controlled asset inventory database and provided our office with copies of a Form PM-2 for the assets disposed of.	<b>Implemented</b>

## Appendix A: Additional Information

<b>Scope &amp; Objectives</b>	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 2018-2, <i>An Audit of Key Controls at the Central City Recreation Center</i> , issued June 2018.
<b>Background</b>	The original audit evaluated the effectiveness of the Central City Recreation Center’s internal controls in the areas of petty cash and imprest accounts, cash handling and daily deposits, capital and controlled assets, purchasing card expenditures and use, and accounts receivable. The original audit identified one finding 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 or is taking other appropriate corrective action. 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.