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

Follow-up Audit:
An Audit of the Salt Lake County
Library Services Division's
Cash Receipts



OFFICE OF THE
SALT LAKE COUNTY
AUDITOR

SCOTT TINGLEY
COUNTY AUDITOR

September 2020

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OFFICE OF THE SALT LAKE COUNTY AUDITOR
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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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September 3, 2020

Jim Cooper, Division Director
Salt Lake County Library Services
2197 Fort Union Blvd
Salt Lake City 84121-3188

Re: Follow-up Audit: An Audit of the Salt Lake County Library Services Division's
Cash Receipts, Report Number 2019-12

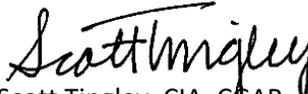
Dear Jim,

We have completed final follow-up work on the audit recommendations contained in Report Number 2019-12, *An Audit of the Salt Lake County Library Services Division's Cash Receipts*, issued October 2019.

Our follow-up audit work found that the Magna Library (Magna) had successfully implemented one of the two recommendations issued in the original audit report. The remaining recommendation was closed since Magna has contacted the payment station machine vendor to resolve the issue. No further follow-up work based on the original audit report will be necessary.

We truly appreciate the time and efforts of the employees at the Magna Library during the follow-up. 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 Shawna Ahlborn, Audit Services Division Administrator, at (385) 468-7179 or Brenda Nelson, Audit Manager, at (385) 468-7178.

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
Leslie Webster, Associate Director of Finance and Operations, Library Services
Rebecca Griffin, Circulation Supervisor, Magna Library

Follow-up Audit Results

Finding 1: A payment station at the Magna Library was not functioning properly, causing a \$30.00 cash deposit overage at the time of our count.

Recommendation	Action Taken	Status
<p>1. We recommend that Magna Library management consider repairing or replacing the payment station kiosk to eliminate excessive cash deposit overages and shortages caused by the machine.</p>	<p>Management at the Magna Library has agreed to work with the vendor to try and resolve the issue with the payment station. They feel that the machine’s malfunctions are beyond their control, and that their current procedures do not need to be changed at this time.</p>	<p>Closed</p>
<p>2. We recommend that the current \$30.00 cash deposit overage be deposited in the bank and that all deposit overages or shortages are recorded on Magna Library’s Cash Over/Short Log.</p>	<p>Due to an earthquake in March of 2020 and the COVID crisis, the Library closed abruptly. A cash count of the scanner and printer coin boxes showed that a small amount of change and currency had been collected and not reported before the shutdown. Library staff was unaware of this and told us they would take actions to deposit those funds immediately.</p> <p>Overall, we found that overages and/or shortages are being recorded on Magna Library’s Cash Over/Short Logs and overages are being included in the daily deposits.</p>	<p>Implemented</p>

Appendix A: Additional Audit 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 2019-12, <i>An Audit of the Salt Lake County Library Services Division's Cash Receipts</i> , issued October 2019.
Background	The original audit evaluated internal controls over cash handling, receipting, and depositing at all 18 County library locations. Determinations were made whether cash receipts are recorded and accounted for correctly and properly safeguarded, if transaction records are accurate and reliable, and that Library business practices comply with county ordinances, policies, and procedures. The original audit identified one finding related to the audit objectives.

Appendix B: Audit Recommendation 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.