

A REPORT
TO THE CITIZENS OF SALT LAKE COUNTY
BEN McADAMS, MAYOR



An Audit of the Key Controls of
Indigent Legal Services

January 31, 2014

GREGORY P. HAWKINS

SALT LAKE COUNTY AUDITOR

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January 31, 2014

Ben McAdams, Mayor
Salt Lake County
2001 S State St #N2100
Salt Lake City, UT 84114-4575

Re: An Audit of the Key Controls of Indigent Legal Services

Dear Mayor McAdams:

We recently completed an analysis of the financial records of Indigent Legal Services in compliance with Utah Code Ann. § 17-19a-204. Our purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls that we have identified as key to good financial management. We also sought to identify areas of material risk to determine whether we should commit more of our limited resources in further auditing or investigation.

Our work was designed to provide reasonable but not absolute assurance that records were accurate and complete and that the system of internal controls was adequate. There may be inaccurate or incomplete financial records that were not selected for review. Further, there may also be instances of noncompliance in areas not examined.

We appreciate the time spent by the staff at Indigent Legal Services and the cooperation from Yanping Ding and other assigned staff members for answering our questions, gathering the necessary documents and records, and allowing us access to Indigent Legal Services during our audit. The staff was friendly, courteous, and very helpful. Please feel free to contact me with any questions.

Sincerely,

Gregory P. Hawkins
Salt Lake County Auditor

By Todd Livingston
Deputy Auditor

cc: Lori Bays, Director
Yanping Ding, Fiscal Manager

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Objectives

Pursuant to § 17-19a-204, we analyzed the financial records and internal controls of Indigent Legal Services. Our purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls that are key to good financial management. We also sought to identify areas of material risk.

Conclusion

A review of auditable areas for Indigent Legal Services was completed. Most aspects of a typical key control audit were not within the scope for the entity. For example, there were no petty cash or imprest funds on hand, no purchasing cards, and no capital or controlled assets associated with the entity. However, contracts for legal services and accounts payable were reviewed. We have no material findings to report.

Background

Indigent Legal Services is part of Salt Lake County Human Services and is located at 2001 S. State St., in Salt Lake City. Indigent Legal Services provides contracted legal representation to citizens deemed indigent by the courts.

Scope

Our work included a formal examination of financial records related to the following key internal controls, to the degree applicable:

- Change fund
- Petty Cash and Imprest Accounts
- Cash Receipting
- Cash Depositing
- Credit / Debit Card
- Capital and Controlled Assets and Software Inventory
- Financial Computer Controls
- Purchasing Card Use
- Payroll Practices

Our examination period covered up to twelve months ending December 31, 2013. In addition to reviewing financial records, we reviewed and examined current practices through observation. Sampling of daily cash deposits, where applicable, was performed to assess compliance with Countywide policy and standard business and internal control practices.