

**REPORT TO  
THE SALT LAKE COUNTY COUNCIL  
AND  
THE SALT LAKE COUNTY MAYOR**



**TWENTY FIRST ANNUAL REPORT  
OF  
INTERNAL AUDITS – 2009**

**JEFF HATCH**  
SALT LAKE COUNTY AUDITOR





August 31, 2010

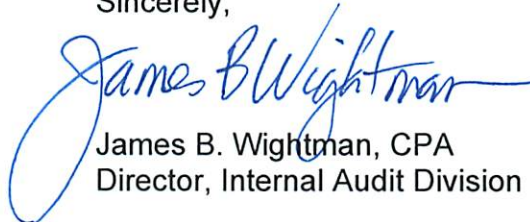
TO: The Mayor, County Council, Division Directors, Department Directors, and Elected Officials

Transmitted herewith is our **TWENTY-FIRST ANNUAL REPORT OF INTERNAL AUDITS - 2009**. The purpose of the report is to provide managers at all levels of County Government with information relative to the audits we performed during 2009. Specifically, the report lists each recommendation made in the audits completed and whether those recommendations have been implemented. Release of the report is contingent upon receipt, processing, and organizing all responses from audited organizations. We appreciate the concerted effort by the audited agencies in their cooperation.

In the section entitled "**Recommendations Carried Over From Previous Years,**" recommendations are listed from audits completed in previous years, which have not yet been implemented.

We will be happy to meet with appropriate managers to discuss any item contained in the report in order to facilitate the implementation of recommendations.

Sincerely,



James B. Wightman, CPA  
Director, Internal Audit Division



Report to  
The Salt Lake County Council  
And  
The Salt Lake County Mayor  
August 2010

Twenty-First Annual Report  
of  
Internal Audits – 2009

Jeff Hatch  
Salt Lake County Auditor

James B. Wightman, CPA  
Director, Internal Audit

## AUDIT MANAGEMENT AND STAFF

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# I. EXECUTIVE SUMMARY

## Purpose

This Twenty-First Annual Report of Internal Audits covers audits and projects completed during 2009. Our goal is to provide County administrators and elected officials key information about completed audits, special projects, and other activities the Division has participated in that add value and assist County agency managers in achieving their business objectives efficiently and effectively, and in identifying and mitigating risks.

## About Internal Audit

Audit techniques and practices have evolved from review of internal controls and business practices to risk identification and mitigation. Identification of risk helps the auditors focus their time on the areas of greatest exposure, or in areas requiring the most attention. Through implementation of a risk assessment approach, the Internal Audit Division (The Division) has helped organizations better understand their financial, operational, and information technology risks and make informed decisions to mitigate these risks.

The Division operates as two teams:

- ***Internal Control and Performance Audit Team*** – assessing controls over cash and asset management, and operational performance
- ***Information Technology Audit Team*** – focusing on information technology (IT) support of business processes, including assessing IT controls and performance

The Division also provides support for the IT applications and infrastructure deployed to support the major business processes of the Auditor's office, as a whole.

## Internal Audit Goals and Objectives

Internal Audit strives to reach out to all agencies in the County by working with them in:

- Identifying financial and operational risks
- Assessing alignment of information technology with business objectives
- Understanding and testing system of internal controls
- Reporting findings, and providing useful recommendations.

We strive to accomplish these objectives by employing several tools and techniques including:

- Common audit methodologies
- Risk and control self-assessments
- Data mining, analysis, and presentation
- Continuous auditing tools and techniques
- Employee awareness building and training
- Professional training and certification of audit staff

### **Information Technology (IT) Initiatives**

The Division continues its efforts to remain abreast of the changing business environment. Through IT control and performance audits, areas of information technology risk are identified and recommendations made to address and mitigate County agencies' vulnerabilities.

In addition, our IT Auditors have teamed up with County Information Services (IS) professionals to form the IT Security Committee. The efforts of this committee have produced significant outcomes including:

- IT audits of software licensing in County Public Works Department
- Council adoption of IT Security Policies 1400-1, 1400-2, and 1400-3, addressing: *Acceptable Use, Virus Prevention, and Software Licensing*
- Approval by IT Governance Committee of IT security policies addressing *Data Protection, Incident Reporting, and Mobile Devices*
- Development of an application, Mobile Asset, to assist in tracking capital and controlled assets, and focusing on IT hardware and software, including licensing and maintenance
- Continued emphasis on Countywide IT security awareness through development and distribution of quarterly "Awareness Posters"
- Maintenance of an IT Security Website <http://itsecurityawareness/>
- Quarterly presentations of the Security Awareness 101 training in which 299 County employees participated in 2009

## Improvements in Audit Processes and Documentation

The Division employs some of the latest technology tools to leverage the capacity of the audit staff and to provide tools for agency administrators to self-assess their operational risks and the internal controls in place to mitigate risks. Significant continuing improvements during 2009 were:

- **Electronic Document Management –**
  - Audit plans, test procedures, and workpapers cross-referenced and archived in electronic format, on a web-based, dedicated, and secured server
  - Auditor's time tracked by hour and cost, and by each engagement to provide feedback
- **Self-Assessments by Agency Managers –**
  - Developed and tested web-based IT Risk Self-Assessment (**RSA**), and IA Control Self-Assessment (**CSA**) surveys
    - To assist County agency managers in identifying IT risks and better understanding their control environment
    - To help leverage limited audit staff
- **Audit Command Language (ACL) Audit Exchange –**
  - ACL's data mining, harvesting, and reporting capabilities enhanced by Audit Exchange, a web-based application that resides on a dedicated, secure server to protect sensitive agency data and information
  - Acquisition of the next-generation ACL, Audit Exchange, enables continuous monitoring of key business metrics identified by agency managers
  - Data extraction scripts run automatically on a schedule that meets the needs of agency managers and staff

## Overview of 2009 Audits

This Twenty-First Annual Report of Internal Audits reviews the findings and recommendations compiled from audits performed during the calendar year 2009, with carryover recommendations from audits performed in prior years. Two major performance audits were completed during 2009, along with a comprehensive review of Jail operations.

- A Performance Audit of the \$50,000 Golf Course Imprest Account and Pro Shop Inventory
- A Performance Audit of the Treasurer's Office
- A Report of the Jail Operations Committee

Additionally, our auditors completed three internal control audits for the Division of Community Services that focused on management of public funds and property.

- Mountain View Golf Course
- South Mountain Golf Course
- Old Mill Golf Course

Details on the audit procedures, findings, and recommendations are found in Section III of this report.

### **\$50,000 Golf Course Imprest Account and Pro Shop Inventory**

The audits of the three County golf courses highlighted above triggered a decision to initiate a performance audit of the \$50,000 Golf Imprest Fund, used exclusively for pro-shop merchandise purchases. The County operates six golf courses, each with its own pro-shop – Mountain View, Meadowbrook, Old Mill, Riverbend, South Mountain, and Mick Riley. Each Head Professional orders his own merchandise, and each golf course receives its own goods. There is no centralized purchasing and receiving operation or location for all courses.

Each golf course is allocated an annual budget to stock their pro-shops. Once the budget is expended, no additional merchandise may be purchased for the year. Some golf courses, such as Old Mill, receive larger budget allocations because higher customer traffic creates better sales potential. Each golf course works to meet yearly sales goals or projections established with the Head Golf Professional and Parks Administration.

The imprest checking account custodian (Custodian) is a non-golf professional, merit employee working at the Parks and Recreation administration building. The geographical segregation acts to separate the duties of ordering and receiving merchandise from the payment of related invoices. The Custodian issues all checks for the payment of invoices and reconciles the imprest checking account.

#### **Scope:**

This operational audit and review examined several aspects of the management of:

- The imprest checking account transactions covering the period from September 1, 2008 through August 31, 2009
- Certain transactions within the inventory tracking system extending from September 1, 2008 through November 20, 2009
- The vendor invoices documenting the expenditures
- Systems and procedures to track and account for merchandise items

Objectives:

The objectives of our audit were to determine whether:

- Management reviews of ordering, receiving, and paying for goods were proper and adequate
- Monthly account reconciliations were performed by someone other than the imprest account custodian
- Checks issued to vendors were supported by invoices and other documentation maintained on file
- Inventory tracking systems and procedures produce accurate data and are applied accurately and consistently
- Changes to inventory system totals are documented, reasonable, and necessary

Principal Findings:

1. The Custodian did not determine whether invoice item counts were entered into the Active Golf inventory system prior to issuing payment to the vendor.
2. Negative inventory counts, or item counts less than -0-, occurred frequently and indicated lack of precision in inventory control.
3. Differences were found between expected ending inventory and actual system ending inventory, based on our understanding and testing of the flow and affect on inventory of purchases, sales, and adjustments.
4. Several SKU numbers were not on the inventory list even though purchases and sales were posted to them.
5. Half of instance numbers initiated to record "purchases" were actually inventory count adjustments.

**Salt Lake County Treasurer's Office**

The Salt Lake County Treasurer's Office provides statutorily mandated tax administration services to the citizens, tax entities, and government agencies of Salt Lake County. These services include the following:

- Billing, collecting, and distributing real property taxes
- Administering tax-relief programs
- Managing and investing tax proceeds and other County entrusted public monies and funds

The Treasurer's Office had 33 employees and expenditures of \$4,145,834 in 2008, and 29 employees and expenditures of \$3,444,048 for 2009. According to Salt Lake County's Budget Document, property taxes for 2008 provided 23%

(\$185.5 million) and 2009 provided 22% (\$180.8 million) of major revenue sources for Salt Lake County.

Several information systems are used for recording tax revenues, such as electronic imaging and storage, online banking, and cashiering. All systems and processes eventually converge into the County's mainframe-based tax and financial systems. County IS staff are relied on exclusively for the management, storage, accessibility, and production of County property tax reports and related data.

Scope:

This audit examined and evaluated the Treasurer's Office system of internal controls, as well as assessing the staff's efficiency and effectiveness in performing their responsibilities. The audit specifically focused on the following:

- Reliability and integrity of information reported by the Treasurer's Office
- Compliance with policies, procedures, laws, regulations, and contracts
- Proper safeguarding of County assets
- Economical and efficient use of County resources
- Accomplishment of established objectives and goals for operations or programs

Objectives:

- Obtain an understanding of the duties and responsibilities of the Treasurer's Office as described in Utah Code Annotated (UCA) §17-24-1
- Assess the operational risks inherent in carrying out the key business functions of the Treasurer's Office
- Identify the internal controls established to manage those operational risks and to test those controls in order to ensure that they are functioning properly in the manner for which they were designed
- Identify and recommend potential improvements to the Treasurer's key business processes, and where appropriate, recommend ways in which to tighten internal control procedures, and improve operational efficiency and effectiveness
- Add value to the Treasurer's Office operations by providing an audit report that is useful to management

Principal Findings:

1. Cashiering system totals were not compared to cash/check exchange transaction totals at the time each change fund replenishment request was prepared
2. Although front-end preventive controls over the tax-relief application approval and input procedures were present, “detective” change-control procedures and system capabilities to track unauthorized account modifications could be improved
3. The County’s general-warrant checking account, unlike any other warrant-funding account, consistently had a significant excess balance, which created a risk for misappropriation
4. Payment cards were accepted for the settlement of amounts owed on returned checks in violation of the County’s payment-card Merchant Agreement (MA)
5. County agency fiscal managers and fiscal personnel were not given adequate information with respect to the County’s payment card Merchant Agreement and PCI Data Security Standards.

**Jail Operations Review Committee**

In January of 2009, the Jail Operations Review Committee was formed under the direction of the Mayor’s Office. The Committee included members from the Mayor, Council, Sheriff, and Auditor staffs and was charged with reviewing Jail operations to identify possible efficiencies. The Sheriff’s Office agreed that a collaborative effort in the overtime and staffing review would be helpful, and proactively collaborated with the Internal Audit Staff in analyzing the monumental amount of data examined from the study period 2004 through 2008.

Scope:

The Jail Operations Review Committee was charged with reviewing and analyzing the following:

- Trends in overtime use in relationship to unfilled FTE allocations
- Jail program analysis and budget control by functional division
- Literature review of current best practices in inmate supervision and jail staffing
- Update of the 2001 Survey of Peer Jails to benchmark a range of issues

Objectives:

- Analyze the causes and effects of overtime pay tripling from \$1 to \$3 million from 2004 to 2008
- Reset the Jail budget without using Divisional “default codes,” whereby budgeted expenditures had been lumped together without detailed projections of anticipated line-item expenditures; rather, break out expenditures by budget sector (*Personnel, O & M, Medical and Overhead*), or Programs (*Jail Housing, Corrections, and Processing*)
- Review the latest literature on jail staffing and deployment
- Survey peer county jails to assess areas like supervision style, facility design, full-cost of operations, length of inmate stays, booking/pre-booking practices, and staffing allocation

Principal Findings:

Analysis of Staff Overtime:

1. Though some cost efficiencies were achieved from overtime work, there are qualitative issues that must be recognized and managed.
2. The *actual* equivalent FTEs, based on hours worked, did not exceed *authorized* FTE allocations for test period 2004 thru 2008.
3. Sworn correctional officers accrued the majority of overtime, while within the civilian positions, Jail Nurses and Corrections Specialists accrued the largest portion of civilian overtime (2004 – 2008). Hours *actually paid* were between 95% and 100% of *hours authorized* in the budgets, and never exceeded 100% (2004 – 2008).
4. Staff grew roughly 3% between 2004 and 2008, with the biggest increase between 2007 and 2008, due to the opening of the Acute Medical Unit.
5. Improved overtime forecasting was achieved in 2009 by using an average of the basic overtime costs per pay cycle (7, 21, 24, and 28 day) and adjusting projections by any foreseeable overtime, (staff backfill, training, programs, leave, etc.).
6. Increased awareness and focus by both Jail managers and line staff has resulted in better-managed overtime during 2009.
7. Changes to Sheriff’s Office overtime policies increased overtime expenditures by approximately \$520,000 over the five-year period 2005 through 2008
8. Assuming the same base pay, overtime pay costs less than regular pay for newly hired sworn corrections officers



Comparison of Revenues & Expenditures – 2008 Actual vs. 2009 June Adjusted Budget:

1. Total Expenditure and Revenue comparisons (2008 Actual vs. 2009 June-Adjusted Budget):
  - **A 0.80% expenditure decrease, or \$498,144**, in the 2009 June-adjusted budget over 2008 actual
  - **A 12.71% revenue decrease, or \$730,897**, in 2009 budgeted over 2008 actual revenues
  - **A net 0.41% increase, or \$232,753**, in required County funding (the combined effect of the expenditure growth and the revenue reduction)
2. Personnel Sector Costs
  - **Budgeted expenses increased 0.89%, or \$407,865**, in the 2009 June-adjusted budget vs. the 2008 actual expenditures
  - **Contributing factors:**
    - Mid-year reductions of 17 FTEs
    - Mid-year conversion of 20 FTEs from sworn to civilian
    - Because of FTE reduction, the budgeted contra-account for FTE turnover (BUDG) had been decreased by \$1,600,690, because the Jail needed to fill open positions immediately.
3. Operations Sector Expenses
  - **Budgeted expenses increased 5.79%, or \$433,413**, in the 2009 June-adjusted budget vs. the 2008 actual expenditures
  - Expenditure increases in the Jails Support Division and the Jails Programs Division were major factors
4. Medical Sector Expenses
  - **Budgeted expenses decreased by 26.25%, or \$1,694,707**, in the 2009 budget vs. the 2008 actual expenditures
  - The mothballed Jail Acute Medical Unit was opened with goals of medical-cost containment, and provision for better acute medical treatment of inmates

(continued on Page 10)

5. Analysis by Division/Program

- **Corrections Bureau** – Budgeted expenses decreased by \$1,079,441 in the 2009 budget vs. the 2008 actual expenditures
- **Jail Housing** – Budgeted expenses increased by \$1,097,457
- **Jail Programs** – Budgeted revenues have decreased by 30.38%, or \$156,657, in the 2009 budget vs. the 2008 actual
- **Corrections Bureau** – Budgeted revenues have decreased by 8.8%, or \$69,993, in the 2009 budget vs. the 2008 actual
- **Jail Processing** – Budgeted revenues have decreased by 10.91%, or \$470,771, in the 2009 budget vs. the 2008 actual

### **Countywide Policy Development**

The Division accomplished significant work in 2009 toward updating Countywide Policies #1062, “*Management of Public Funds*” and #1203, “*Petty Cash and Other Imprest Funds*.” These policies will be ready for submission to the Steering Committee, then Council approval in 2010. Both policies provide key guidance to fiscal personnel and directly relate to our cash and asset audits. With the consistent growth of County retail operations, and ever-increasing change in technology, it became evident that these policies needed revision and updating. A policy revision group worked hard and sought input from some County fiscal managers to identify and address user concerns.

An important aspect of the policy revisions was reviewing and updating all forms that have evolved to document the management of public funds (MPF). These forms are designated “MPF” forms. The following were some of the obstacles encountered while trying to determine the genesis and use of the MPF forms referred to in the current policies.

- The County governing body has never designated a department, office, or employee as an official “forms manager,” resulting in the following:
  - **No central, online repository file for MPF forms** – users don’t know where to access forms referred to in policies
  - **No change control** – multiple versions of some forms existed
  - **No electronic version of forms** – photocopied forms are hard to read
  - **No purging of outdated forms** referred to in the policy
  - **No mechanism to attach or link forms** to published policies
  - **No concerted effort to update forms** created in 1989

To fill this vacuum, the Division undertook an ad hoc “MPF Forms Project” to update and create uniformity in the MPF forms. These updated forms will also be available in 2010. We anticipate that updated and approved forms will be attached and electronically linked to the revised policies, and also be available on the Auditor’s Intranet site.

Staff auditors continue to team with Treasurer’s office employees to provide monthly “Cash Management” orientation training to newly hired County employees. This course will be updated to cover the revised Countywide Policies #1062 and #1203.

### **Conclusion**

This summary of internal audits and other projects performed during 2009 should increase awareness and encourage support of Council Members, the Mayor, and other elected officials to address our findings and recommendations. Section II, the Introduction, also includes an update on:

- *2009 Post-Audit Satisfaction Survey Results*
- *Continued Initiatives to Improve Efficiency and Effectiveness*

We seek continued support and partnerships in further development of a risk-based audit approach, continuous auditing techniques, the IT audit program, and other important initiatives. We have again noted during our audits a focused effort on the part of the Mayor’s senior fiscal staff, under direction of the Mayor’s Chief Financial Officer, to review and follow up with their organizations on the recommendations made in our audits.



## II. INTRODUCTION

This Twenty-First Annual Report of Internal Audits covers audits and projects completed during 2009. This report provides County administrators and elected officials with useful information about each audit and other projects, focusing on our findings and recommendations to agency management and the status of implementation.

This introductory section is a discussion of the scope and objectives of internal audits and the types of activities undertaken to achieve the objectives, including:

- Performance Audits
- Other Activities
- Initiatives to Increase Efficiency and Effectiveness
- Post-Audit Satisfaction Surveys

Internal Audit performs audits, with specific scope and objectives, as the Auditor deems appropriate and necessary under **Utah State Code Annotated Section 17-19-1 (3) (d)**. Audits are performed in compliance with **Governmental Auditing Standards (July 2007 Revision)** established by the Comptroller General of the United States, Governmental Accountability Office, referred to as the **Yellow Book** standards.

Each year, an audit schedule is developed based on an on-going risk assessment of County agencies. Other reviews, investigations, and studies are performed at the request of the governing body of the County or other Elected Officials.

Internal Audit's goal is to assist County executives and middle managers in efficiently and effectively accomplishing their organizational mission with strong internal controls. **As stated in the Yellow Book Standards:**

***“Government officials are responsible for carrying out public functions efficiently, economically, effectively, ethically, and equitably, while achieving desired program objectives. High-quality auditing is essential for government accountability to the public and transparency regarding linking resources to related program results.”***

Outlined below are the types of engagements undertaken by the Internal Audit Division in compliance with Yellow Book Standards:

1. **Performance audits** – systematically and objectively examine evidence to:
  - Make an independent assessment of an organization's efficiency and effectiveness against objective criteria
  - Improve program operations
  - Facilitate decision making and recommend corrective action
  - Insure accountability

Performance audits include elements of any one or a combination of the following audit objectives:

## A. *Entity Operations Analysis*

**Effectiveness and Results Audits** – Examine whether a program is meeting its goals and objectives, and achieving the intended results or outcomes

**Economy and Efficiency Audits** – Examine whether an agency is acquiring, protecting, and using its resources productively and efficiently to achieve its objectives

**Information Technology (IT Audits)** – Assess whether an organizations' IT resources and systems are properly acquired, aligned, protected, and available to effectively and economically support business processes and objectives

## B. *Internal Control and Compliance*

**Internal Control Audits** – Examine the business processes deployed to meet goals and objectives through planning, organizing, directing their operations, and the procedure and systems used to insure strong internal controls

**Compliance Audits** – Analyze organizational operations against criteria established in laws, regulations, contract provisions, and grant agreements, which govern the acquisition and use of resources, and the scope, quality, timeliness, and cost of services delivered

2. **Other Activities** performed by Internal Audit may include work that provides a prospective focus, surveys of best practices, analysis that cuts across organizational or program lines, or forensic accounting services, such as:

**Assisting the governing body** – by performing inquiries for use in analysis of policy development

**Analyzing costs versus benefits** – evaluating a new or proposed program

**Forecasting potential program outcomes** – under various assumptions

**Performing investigative work** – at the request of the District Attorney or other offices of the County

3. **Initiatives to Increase Efficiency and Effectiveness** – Over the past two years, Internal Audit and the Auditor’s IT staff have significantly streamlined and improved operations while actually losing two FTEs by:

**A. Expanding use of audit automation tools:**

**ACL (Audit Command Language)** – Data mining, harvesting, and analysis application

**ACL Audit Exchange** – Update of ACL to maximize audit effectiveness through use of continuous monitoring routines

**LANdesk** – Network management/monitoring tool

**Galileo** – Electronic audit workpaper archiving & library tool

**Access** – Software and hardware tracking databases

We have continued to place greater emphasis on assisting County agencies in self-assessing the risks inherent in their audit and IT environments through the following:

- B. Risk Self-Assessment (RSA) for IT Audits** – Objective is to provide agencies means to:

*Assess and document their IT resources, systems, and operating environment*

*Identify risks and vulnerabilities in their IT operations*

- C. Control Self-Assessment (CSA) for Internal Audits** – Objective is to provide agencies the means to:

*Assess internal controls over management of assets and funds*

*Assess compliance with policies and procedures*

*Identify inherent and potential risks in their systems of internal control*

*Act on recommendations to address non-compliance & tighten controls*

The test environments for the RSA and the CSA programs were completed during 2009 and we anticipate putting these programs into production on a Countywide basis in 2010. Through productive collaboration with County Information Services,

we have undertaken projects to strengthen the IT operations supporting key business processes:

- D. *IT Security Policy Development* – continued collaboration between the IT Audit Team and the IS Security Management group has identified additional areas of IT security risks to be addressed by Countywide policies, such as:

<b>Acceptable Use</b> **	<b>Virus Prevention</b> **
<b>Software Licensing</b> **	<b>Data Protection</b> ***
<b>Incident Reporting</b> ***	<b>Mobile Devices</b> ***

\*\* Adopted by County Council  
\*\*\* Approved by IT Governance for development

- E. *IT Security Awareness 101 Course* – sponsored by the County University and taught quarterly as well as to several individual agencies at their request.

**A total of 299 County employees attended the IT Security Awareness course during 2009.**

- 239 from individual agency sessions
- 23 through Advisory Committee members' presentation
- 37 during quarterly sessions sponsored by the County University

- F. *IT Security Awareness posters* – continued production and distribution of posters covering the following themes:

- "Got Licensing?"
- "Stay on the Right Side of the Law"
- "Acceptable Use Policy Announcement"
- "Don't Become Another Headline"

- G. *County IT Security Advisory Group* – continued collaboration of some 60-agency representatives responsible for IT operations in their organization through the Countywide intranet. Common concerns and updates on security awareness are posted at <http://itsecurityawareness/>.

4. **Post-Audit Satisfaction Surveys** – Internal Audit again provided satisfaction surveys to agencies at the completion of each internal control and performance audit during 2009. The questionnaire was designed to provide feedback in the following areas, on a 1 (low) to 5 (high) scale, with the average score of 4 entities indicated on Page 17:



<b><u>Audit Objectives and Scope</u></b>	<b><u>Avg Score</u></b>
Communicated clearly from the start	3.75
Appropriate to the organization	4.25
Made clearer as audit progressed	4.00
<b><u>Auditor Communication and Conduct</u></b>	
Clarified issues throughout the engagement	4.25
Effective throughout the engagement	4.00
Helpful and courteous	4.25
Constructive and professional	4.00
Considerate of staff time	3.50
Minimum staff disruption to daily activities	3.50
<b><u>Audit Report Quality</u></b>	
Clear, objective observations	3.75
Evidentially-supported observations	3.75
Understandable findings and recommendations	4.25
Constructive, actionable, and cost-effective recommendations	3.00
Organized, understandable, and well-written audit report	4.50
<b><u>General Satisfaction</u></b>	
Beneficial to your area of responsibility and operations	3.50
Meaningful results for your program, entity, or County	3.50
Adequately addressed concerns and issues	3.50
Satisfied overall with the engagement	3.75

The goal of this process was to obtain an objective measurement of our performance from the client's point-of-view. Our target was to achieve an average rating of 4.5, which was met in some instances, and not met in others. The smaller number of audits performed also affected the average rating. Overall, our ratings were slightly down from the prior year.

Appendix A includes a Table, *2009 Post Audit Survey Results*, which provides more details on the organizations responding to the surveys and their individual responses by question. A copy of the survey questionnaire is at Appendix B.

**5. Highlights of Audits Performed Over Past Ten Years** – The Internal Audit Division performed 166 audits and/or studies from 2000 to 2009. Thirty of these audits are listed in the box below and are considered the major reports completed during that time. See Appendix C for a detailed breakout of all audits performed from 2000-2009.

**Major Reports from  
1999 to 2009**

- 2000 { Wheeler Farm  
Countywide Collection Efforts on Accounts Receivable
- 2001 { Collection & Distribution of Sales Tax – USTC  
County Compliance with SB 168  
Golf Course Funding and Operations  
County Jail Funding and Operations
- 2002 { Sheriff Contracting for Patrol Services  
Public Works, Equipment Rental Rate  
Solid Waste Management Review
- 2003 { Fine Arts Funding and Operations
- 2004 { Equestrian Park Embezzlement  
Fleet Contract Costing for Services to New Fire District
- 2005 { Tuition Assistance Program  
Vehicle Replace/Maintain Fund Analysis  
South Towne Exposition Center  
Community Resources and Development  
Analysis of the Landfill's Waste Swap Program
- 2006 { Recorder's Contract with SIRE  
Gas Card 2004
- 2007 { Contracts & Procurement Operations  
Jail Pharmaceutical Funding & Operations  
Feasibility of Opening Jail Inpatient Medical Unit  
Zoo Arts & Parks Program
- 2008 { Substance Abuse Services Funding and Operations  
Youth Services Funding and Operations  
IT Audit of Sanitation Division  
Animal Services Contract Costing
- 2008 { The \$50,000 Golf Course Imprest Account and Pro Shop  
Inventory  
Clark Planetarium IT Audit  
Jail Operations Committee  
Treasurer's Office

## **2009 AND PRIOR YEAR AUDITS**

This annual report does not reflect the sum total of all work completed by the Internal Audit Division over the period. Each year, the Division completes engagements designed to collect and analyze data and provide information, but may not result in formal recommendations being made to an agency.

This annual report contains recommendations that we believe should be accounted for until they are implemented or until a decision is made, based on facts and sound rationale, not to implement them. Therefore, the section of this report entitled "Recommendations Carried over from Previous Years," tracks the status of recommendations, from year to year, which in our opinion should be implemented, but have not been for reasons reported to us by the responsible agencies.



### III. 2009 AUDITS – SUMMARY OF AUDITS COMPLETED

#### A. COMMUNITY SERVICES

- 1. \$50,000 GOLF COURSE IMPREST FUND AND PRO SHOP INVENTORY – A performance audit of the \$50,000 Imprest Checking Account (used exclusively for pro-shop merchandise purchases), account management and operation, supporting vendor invoices, and the systems and procedures used to track and account for merchandise items. (2009)**

Salt Lake County Golf Courses operate pro-shops where merchandise is sold to the public. Merchandise is controlled through bar-coded price tags attached to merchandise items. Cashiers scan bar codes at the time of sale, a process that automatically adjusts inventory count. Golf courses use Active Golf Solutions software (Active Golf) for cashiering and inventory maintenance functions. Software and data reside on an Information Services (IS) server at the Salt Lake County Government Center. An IS systems administrator works with Active Golf technical support to download software updates. The Active Golf systems administrator for the County is the Mountain View Golf Course Head Golf Professional.

IMPREST FUND RECOMMENDATIONS	CURRENT STATUS
1. The Custodian should review each instance number in Active Golf on which a check is being issued to verify that items paid for have been entered into the inventory system. (Audit Report Page 14)	Implemented
2. The Custodian should cross-reference instance numbers to the check being issued, either in Quicken, or some other medium such as an Excel spreadsheet, and the cross-referencing should be performed in a way to provide for easy reference and sorting of numbers in chronological order. (Audit Report Page 15)	Implemented
3. Readable bar-code price tags should be placed on all items to the greatest extent possible. (Audit Report Page 16)	Implemented

<b>IMPREST FUND RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
4. Price tags should be electronically scanned at the time of sale, and if they cannot be scanned, the SKU number from the price tag should be keyed in first before referring to the on-line inventory directory. (Audit Report Page 16)	Implemented
5. Golf course management, in collaboration with the software vendor, should develop and implement staff training on how transactions and adjustments flow through the system, including whether purchases and sales data are accurately adjusting their merchandise inventory. (Audit Report Page 20)	Made recommendation to software vendor.
6. If purchases and sales transactions do not correctly post, then adjustments should be made accordingly. (Audit Report Page 20)	Implemented
7. Golf course employees should not deactivate SKU numbers from inventory if merchandise items for the SKU remain on the sales floor or if count values, either positive or negative, remain. (Audit Report Page 25)	Implemented
8. Golf Course management should use the less active time of the year to review and standardize the assignment and use of SKU numbers. (Audit Report Page 25)	Implemented
9. Golf course management should work with Active Golf technicians to allow for all items in the Inventory Valuation Report, even those with negative counts, to have a value assigned instead of being valued at -0. (Audit Report Page 27)	Made recommendation to software vendor

<b>IMPREST FUND RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
10. Inactive SKU numbers, or those where no purchases or sales are occurring or expected to occur and where there is no count value, either positive or negative, should be periodically reviewed, de-activated, and removed from the inventory listing. (Audit Report Page 27)	Implemented
11. All SKU numbering in Active Golf should follow the standard protocol of 12 digits in length. (Audit Report Page 27)	Implemented
12. Notations should be made in each adjustment instance number to describe the transaction, for example, "transferred," "missing or stolen," or "damaged," and the action taken when items can't be accounted for. (Audit Report Page 30)	Implemented
13. Golf course management should work with Active Golf technicians to change the automatic default notation, "balances out Unaccounted QTY due to Update via PDA/Scanner or Manually" to the more descriptive explanation suggested in number 1 above. (Audit Report Page 30)	Made recommendation to software vendor
14. All adjustments to the inventory count should be reviewed and signed-off by a Golf Course management or a Parks and Recreation administrator. (Audit Report Page 30)	Implemented
15. Golf course management should consult with Active Golf personnel to determine why sales price multiplied by quantity does not always equal the extended amount and a resolution to this issue or further explanation should be obtained. (Audit Report Page 34)	Consulted with vendor and provide answer to Larry Decker and Jim Wightman

<b>IMPREST FUND RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
16. The possibility of adding a “quantity returned” column to the Item Sales Summary report should be explored so that counts for returns and voided items are separate from and not netted against the count of items sold. (Audit Report Page 34)	Made recommendation to software vendor
17. Documented explanations for “alternate” pricing on the same item should be on file and reviewed by Golf Course Management. (Audit Report Page 36)	Not Implemented
18. Golf course employees should be continually vigilant and aware of customer activities within the pro-shop to help prevent theft. (Audit Report Page 39)	Implemented
19. Golf club rental sets should not be charged to the SKU number assigned to the equipment each time the set is rented, but charged to a separate rental SKU set up for this purpose. (Audit Report Page 39)	Implemented
20. High-dollar items, particularly golf clubs, should receive added attention to prevent theft, including locating them away from the pro-shop exit doors, making regular spot counts, and comparing them to system inventory lists. (Audit Report Page 39)	Implemented
21. A bar-coded price tag should be attached to all golf clubs as soon as possible after they are received from the vendor. (Audit Report Page 39)	Implemented
22. Additional training should be provided to golf professionals in the conducting and posting of inventories within Active Golf to ensure that inventory counts are posted as system functionality provides. (Audit Report Page 40)	Implemented



<b>IMPREST FUND RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
23. Parks and Recreation and Golf Course Management should provide time and focus on adequate training of employees on the correct procedures for accounting for purchases, sales, adjustments, and reconciliations of merchandise inventory. (Audit Report Page 41)	Implemented
24. Explanations should be included in the notes section of the Purchase Request and/or the invoice copy to explain any invoice counts that differ from counts entered into Active Golf. (Audit Report Page 41)	Implemented
25. The complete instance number should be clearly, entered on the Purchase Request as a four-digit number. (Audit Report Page 41)	Implemented
26. Invoices that show credits should not be netted against separate purchase invoices in the purchasing database. (Audit Report Page 41)	Implemented
27. Use of the term “merch for resale” as the description on the Purchase Request form should be discontinued and a description of the items, such as “Adidas shirts,” should be entered. (Audit Report Page 43)	Implemented
28. The Purchase Request form should be renamed to “Authorization for Payment” form, or something similar, to reflect actual usage. (Audit Report Page 43)	Implemented
29. The terms “PR” and “PO” should be discontinued on the Purchase Request form and replaced with a title or titles to describe actual information being entered. (Audit Report Page 43)	Implemented
30. The Custodian should be given notification of receipt of all items free of charge from the vendor, and the Custodian should review whether these items were entered into Active Golf. (Audit Report Page 44)	Implemented

<b>IMPREST FUND RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
31. A notation should be made in the purchase instance number within Active Golf to state the number of any items received free of charge from the vendor. (Audit Report Page 44)	Implemented

**2. MOUNTAIN VIEW GOLF COURSE – A limited scope audit of internal controls over cash handling and depositing, change and petty cash funds, capital and controlled assets, and pro-shop merchandise inventory. (2009)**

Mountain View Golf Course lives up to its name as it provides a spectacular view of the Wasatch Mountains from all course locations. Mountain View provides spacious fairways and generous greens. This well-groomed 18-hole course offers a challenge for all skill levels. Before or after hitting the links, you can stop by a well stocked pro-shop and be waited on by a professional staff. A cafe area is included to provide a quick refreshment at your convenience.

The scope of our audit was limited to review of cash receipting and depositing, capital and controlled assets, petty cash and change funds, pro-shop sales, and concessions sales. The status of each recommendation is indicated below.

<b>MOUNTAIN VIEW RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
1. Installation of the new 9.3 version of the Active Golf software should move ahead, and all golf courses should use it in production if its reliability is determined and training needs are met. (Audit Letter Page 4)	Implemented
2. If any reports are printed that contain full credit card numbers and/or other personal identifiers, they should not be left unattended in full view and should be stored in a locked cabinet, drawer, or storage area. (Audit Letter Page 4)	Implemented
3. Head Professionals and their staff at all golf courses should be trained to perform their own payment card refunds using Active Golf system capabilities, instead of referring these to the Mountain View Golf Course head professional. (Audit Letter Page 4)	Currently working with Active Software management to meet this recommendation.
4. Golf course management should continue to work with the software developers to achieve consistency between the customer receipt totals and the actual amount tendered. (Audit Letter Page 5)	Currently working with Active Software management to meet this recommendation.

<b>MOUNTAIN VIEW RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
5. A second golf course employee should either directly observe the deposit preparation, or independently count and total the deposit, and compare this total to the daily collection total. In either case, the second employee should sign the daily balancing documentation as evidence of his/her review. (Audit Letter Page 6)	Current Budget limitations restrict meeting this recommendation.
6. All "Drawer Count" sheets by individual cashiers should be included in deposit documentation, and cashier counts to deposit preparer re-counts should be compared and documented, with differences noted, in each day's deposit. (Audit Letter Page 7)	Implemented
7. All significant shortages and overages should be explained in deposit documentation. (Audit Letter Page 7)	Implemented
8. The "blind drop" procedure should be re-examined and an effort made to use dual controls over the drawer counts and deposit preparation. (Audit Letter Page 7)	Implemented
9. An abbreviated, less-lengthy daily transaction report should be developed with assistance from County IS and the vendor and included with documentation to support summary totals used in the cash balancing process. (Audit Letter Page 8)	Currently working with Active Software management to meet this recommendation.

<b>MOUNTAIN VIEW RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
<p>10. The modified daily transaction report should exclude or mask payment card numbers, and should include the following fields:</p> <ul style="list-style-type: none"> <li>a. Transaction number</li> <li>b. Transaction date</li> <li>c. Transaction amount</li> <li>d. Brief description of item sold</li> <li>e. Transaction type: cash, check, or payment card</li> <li>f. Cashier name or ID</li> </ul> <p>(Audit Letter Page 8)</p>	<p>Implemented</p>
<p>11. The amount deposited should reflect the count of daily collections. Funds should not be added to or taken away from the next day's cash drawer to make the deposit equal the recorded system summary totals. (Audit Letter Page 9)</p>	<p>In discussion with management</p>
<p>12. Overages and shortages tracked in the Active Golf system should be reviewed regularly with the appropriate cashier for accountability and training. (Audit Letter Page 9)</p>	<p>Implemented</p>
<p>13. A copy of the computer generated balancing form, now only stored electronically, should be printed and included with each day's deposit documentation to facilitate a daily supervisory review and create an audit trail. (Audit Letter Page 10)</p>	<p>Implemented</p>

<b>MOUNTAIN VIEW RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
14. Each cashier should maintain an over/short log, either an MPF Form 11, or similar computer generated form, to provide a record of and allow for evaluation and correction of balancing trends. (Audit Letter Page 10)	Implemented Electronically
15. All voided transactions should continue to be reviewed and signed by a supervisor. (Audit Letter Page 11)	Implemented
16. Individual payment card “merchant copies” on file should be verified against payment card summary totals, if not daily, at least periodically (every third day, or once per week). (Audit Letter Page 11)	Implemented
17. The “Controlled Assets Form – Employee” for assets readily assignable to an individual employee, such as PCs, laptops, PDAs, cell phones, and peripheral devices, should be on file and signed by the employee. (Audit Letter Page 12)	Implemented
18. The 12 capital and controlled assets related to grounds maintenance, not found on capital or controlled asset lists, should be appropriately recorded. (Audit Letter Page 13)	Implemented
19. The two clubhouse controlled assets not found on the controlled assets list should be appropriately recorded. (Audit Letter Page 13)	Implemented
20. Controlled assets in both the clubhouse and grounds areas of the Mountain View Golf Course that were never tagged or whose tags are worn and illegible should be tagged or re-tagged. (Audit Letter Page 14)	Implemented
21. Serial numbers, when available, should be recorded on the controlled assets list. (Audit Letter Page 15)	Implemented

<b>MOUNTAIN VIEW RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
22. Documentation supporting the annual controlled asset inventory count and reconciliation should be maintained on file at the clubhouse. (Audit Letter Page 15)	Implemented
23. Inventory tracking should be frequently performed and consistently applied to ensure reconciliation between actual counts and system-recorded counts. (Audit Letter Page 17)	Implemented
24. Cashiers should use the scanner to scan bar-code tags at the time of sale, instead of retrieving information from a list in the Active Golf system. Scanner failure and incorrect or missing barcode tags should be the only instances where the scanner is not used. (Audit Letter Page 17)	Implemented
25. All items on the sales floor should be tagged with the bar-code tag generated from the Active Golf system, and any items currently not tagged should have a tag placed on them. (Audit Letter Page 17)	Implemented
26. The duties of ordering should be separated from receiving merchandise and performed by different employees to guard against manipulation of records that could lead to theft. (Audit Letter Page 18)	Budget Limitations restrict meeting this recommendation. In discussion with management
27. Before approving and paying the invoice, the golf course imprest checking account custodian should insure that the merchandise on the invoice is compared to the packing slip to validate that all items ordered were received. (Audit Letter Page 18)	Implemented
28. A record should be maintained to document that all merchandise items related to an "Instance" are recorded in Active Golf. (Audit Letter Page 18)	Implemented

<b>MOUNTAIN VIEW RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
29. Consideration should be given to centralizing the entire purchasing process for the golf courses to segregate duties and to take better advantage of vendor discounts. (Audit Letter Page 18)	In discussion with management
30. Complete merchandise inventories should be performed at least annually and documentation maintained on file at the clubhouse. (Audit Letter Page 19)	Implemented
31. The documentation should contain the following information at a minimum: <ul style="list-style-type: none"> <li>a. Date inventory count was performed.</li> <li>b. A record of the actual physical count, by item counted, compared to the point-of-sale inventory system record, at the time of the physical count.</li> <li>c. Explanation of any significant discrepancies.</li> <li>d. Signature of the golf professional in charge of inventory monitoring.</li> </ul> (Audit Letter Page 19)	Implemented
32. A bar-code scanner for use by all golf courses in conducting merchandise inventories should be purchased as a way to improve accuracy and increase process speed. (Audit Letter Page 19)	In discussion with management
33. Consideration should be given to use of a revolving fund for purchase of pro shop merchandise inventory to avoid the inflexibility of budgeted amounts. (Audit Letter Page 20)	In discussion with management
34. The concessionaire should remit the extra \$40 in commission to Mountain View Golf Course for under-reported revenues in May 2009 and ensure that revenue is based on actual daily collections. (Audit Letter Page 21)	Implemented



<b>MOUNTAIN VIEW RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
35. The concessionaire should not deduct money removed from the cash register and used for food purchases, or other purchases, from his daily revenue totals. (Audit Letter Page 21)	Implemented
36. The concessions contractor should report his monthly revenue to Mountain View Golf Course based on revenue reported to the State Tax Commission on Form TC-62M, Schedule A, Column 3. A copy of this form should be submitted with the remittance, and money removed from the cash register for food purchases should be included or added to this amount. (Audit Letter Page 22)	Implemented



**3. OLD MILL GOLF COURSE – A limited scope audit of internal controls over cash handling and depositing, change and petty cash funds, capital and controlled assets, and pro-shop merchandise inventory. (2009)**

Old Mill is one of the newest courses in the Salt Lake area. The new clubhouse/banquet facilities are surrounded by a lavish fully developed course with a spectacular view of the valley. Conveniently located just off I-215, Old Mill is a short drive from all major areas of the valley as well as the airport. This championship golf course is a great place for your corporate outing. Old Mill golf course provides a fully stocked pro-shop for the serious shopper as well as those last minute balls and gloves.

The scope of our audit was limited to review of cash receipting and depositing, capital and controlled assets, petty cash and change funds, and pro-shop sales. The status of each recommendation is indicated below.

<b>OLD MILL RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
1. Active Golf version 9.4 should be downloaded when it is released to provide for added payment card processing, data security features, and compliance with PCI standards. (Audit Report Page 3)	Implemented
2. The transaction report with its complete payment-card numbers should not be printed, and if printed, these reports should be destroyed by shredding immediately after use. (Audit Report Page 3)	Implemented
3. Active Golf personnel should be tasked to resolve the payment-card refund issue so that all golf course personnel can process refunds through the Active Golf system without the need for administrative intervention in the payment-card processor's system. (Audit Report Page 4)	Will continue to work with Active Software managemetn to meet this recommendation.
4. Additional cashier training in use of Active Golf should be undertaken to reduce large balancing overages and shortages and the frequency with which these occur. (Audit Report Page 6)	Implemented

OLD MILL RECOMMENDATIONS	CURRENT STATUS
5. Old Mill Golf Course management should ensure that large overages or shortages are explained in deposit documentation. (Audit Report Page 6)	Implemented
6. A reconciliation showing the difference between cashier and deposit preparer counts should be included on the electronic balance sheet. (Audit Report Page 6)	Implemented
7. The deposit should reflect the actual amount of cash drawer collections and not be adjusted to reflect system totals. (Audit Report Page 7)	In discussion with Management
8. Golf course management should continue to work with the software developers to achieve consistency between the customer receipt totals and the actual amount tendered. (Audit Report Page 8)	Will continue to work with Active Software management to meet this recommendation.
9. Hard copy deposit documentation on file should consist of at least the following: <ul style="list-style-type: none"> <li>• Deposit slip copy</li> <li>• System summary totals (the document currently used as a source for totals is the "Item Sales Summary")</li> <li>• Balance sheet, which includes compilation of totals from all drawers</li> <li>• Individual "Drawer Count" sheets completed by cashiers</li> </ul> (Audit Report Page 8)	Implemented
10. The water-powered aerator, asset tag #97631, should be listed by location at South Mountain Golf Course and removed as an asset at Old Mill. (Audit Report Page 10)	Implemented
11. The Fairway Mower, asset tag #95055, should be removed from the Capital Assets list because it was sent to surplus in February 2009. (Audit Report Page 10)	Implemeneted

OLD MILL RECOMMENDATIONS	CURRENT STATUS
12. The Riding Greens Mower, asset tag #95096, should be investigated to determine whether it was traded in for another mower, and a Form PM-2 completed and filed. If a Form PM-2 is on file to document this action, the Capital Assets list should be updated accordingly. (Audit Report Page 10)	Implemented
13. The Old Mill Capital Assets list should be updated to include the four unlisted capital assets noted above and in addition, a Form PM-2 should be completed for the two “mules” transferred in from South Mountain Golf Course. (Audit Report Page 11)	Implemented
14. Capital assets that are listed but not tagged should have tags placed on them, and the refrigerated deli case should be listed on the controlled assets list only and not the capital assets list as well. (Audit Report Page 11)	Implemented
15. Serial numbers and description of the model type should be included on the controlled assets list to provide for ready identification of items listed. (Audit Report Page 12)	Implemented
16. Walkie-talkies should be tagged and included on the controlled assets list since Countywide policy designates them as controlled assets. (Audit Report Page 12)	Walkie-talkies not County property
17. The “Controlled Assets Form – Employee” for assets readily assignable to an individual employee, such as PCs, laptops, PDAs, cell phones, walkie-talkies, and peripheral devices, should be on file and signed by the employee. (Audit Report Page 13)	Implemented

<b>OLD MILL RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
18. Old Mill Golf Course employees should continue to be vigilant of customer activities within the pro-shop to detect and take action on any shoplifting that may occur. (Audit Report Page 16)	Implemented
19. The cashier should scan the bar-code price tag at the time of sale to prevent errors in inventory counts that may result when items are manually selected from an inventory list and entered into the system as the item sold. (Audit Report Page 16)	Implemented
20. Significant net overages in system totals of stock on hand should be minimized, and efforts should be made to accurately enter items into inventory and post the correct item at the time of sale to eliminate these overages. (Audit Report Page 16)	Implemented
21. Items or SKU numbers that appear with negative system counts should not be removed from the inventory system until a complete merchandise inventory is taken and all items are positively identified and counted. (Audit Report Page 17)	Implemented

**4. SOUTH MOUNTAIN GOLF COURSE – A limited scope audit of internal controls over cash handling and depositing, change and petty cash funds, capital and controlled assets, and pro-shop merchandise inventory. (2009)**

South Mountain is located on the foothills of the Wasatch Mountain range, 15 minutes from Salt Lake City. South Mountain features a David Graham/Gary Panks designed 18 hole championship course, a state of the art driving range, and putting greens. South Mountain offers an award winning golf shop as well as the Point Restaurant and Banquet facility located in the clubhouse.

The scope of our audit was limited to review of cash receipting and depositing, capital and controlled assets, petty cash and change funds, and pro-shop sales. The status of each recommendation is indicated below.

<b>SOUTH MOUNTAIN RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
1. The new 9.1 version of the Active Golf software should be installed with assistance and direction from I/S personnel. With its new capabilities, viewing of credit card numbers should be restricted to the head professional and others whose access is deemed necessary for business purposes. (Audit Report Page 3)	Implemented
2. If the new 9.1 version is implemented, authorization to view credit card numbers will be a lesser security risk and may be extended to the two assistant professionals once version 9.3 is released that masks these numbers. (Audit Report Page 4)	Implemented
3. Any printed reports containing full credit card numbers and/or other personal identifiers should not be left unattended in full view and should be stored in a locked cabinet, drawer, or storage area. (Audit Report Page 4)	Implemented
4. Once the new 9.1 software version is installed, the box should be checked that disables HTTP system connection and transmission capability. (Audit Report Page 4)	Implemented

<b>SOUTH MOUNTAIN RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
<p>5. Golf course administration should become familiar with and train golf course employees to use Active Golf software capabilities for processing refunds. A consistent, uniform refund process should be implemented to allow all golf courses to perform refunds, thereby eliminating the current procedure of processing these through only one or two employees at Mountain View Golf Course. (Audit Report Page 5)</p>	<p>Currently working with Active Software Management to meet this recommendation.</p>
<p>6. Golf Course management should work with the software developers to achieve consistency between the customer receipt totals and the actual amount tendered. (Audit Report Page 7)</p>	<p>Currently working with Active Golf Software management to meet this recommendation.</p>
<p>7. The software should generate reports that provide summary totals for use on the daily balancing sheet broken down by cash (currency), check, and credit card totals. The need to manually subtract refunds, rain checks, and other items to arrive at a balance sheet collection total should be eliminated. (Audit Report Page 7)</p>	<p>Implemented</p>
<p>8. A second golf course employee should either directly observe the deposit preparation, or independently count the deposit, and compare this amount to the daily collection count. In either case, the second employee should sign the daily balancing documentation as evidence of his/her review. (Audit Report Page 8)</p>	<p>Budget limitations restrict meeting this recommendation. Management will continue to discuss options.</p>
<p>9. Pre-printed envelopes with amount and signature lines should be available for cashiers to enclose and drop the day's collections, and these envelopes should be attached to and filed with the daily deposit documentation. (Audit Report Page 8)</p>	<p>Implemented</p>



<b>SOUTH MOUNTAIN RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
10. Deposit documentation should include a pre-printed form to compare each cashier's drawer count to that of the deposit preparer, indicating any differences. (Audit Report Page 8)	Implemented
11. Each cashier should maintain his/her own over/short log, either a MPF Form 11 or similar form, to provide a balancing record of each day the cashier opened a drawer. (Audit Report Page 9)	Implemented Electronically
12. The amount deposited should reflect the count of daily collections. Funds should not be added to or taken away from the next day's cash drawer to make the deposit equal the recorded system summary totals. (Audit Report Page 10)	Implemented Electronically
13. Seasonal cashiers should receive adequate training in cash register operations, particularly transactions that may not be routine or straightforward. (Audit Report Page 10)	Implemented
14. A note should be included in deposit documentation to explain significant overages and shortages. (Audit Report Page 10)	Implemented
15. Deposits should be made no later than three days after collections are received. There should be greater awareness of timeliness issues in the off-season when the armored car service is not operating and collections are low. (Audit Report Page 11)	Implemented
16. A deposit slip copy should be included with all deposit documentation. (Audit Report Page 11)	Implemented

<b>SOUTH MOUNTAIN RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
17. An abbreviated, less-lengthy daily transaction listing should be developed with assistance from County IS and the vendor and included with documentation to support summary totals used on the balance sheet. (Audit Report Page 12)	Currently working with Active Software Management to meet this recommendation.
18. A less-lengthy transaction listing excluding or masking credit card numbers, should be produced that includes: a. Transaction number b. Date c. Brief description of item sold d. Amount of transaction e. Cashier name or ID f. Type of transaction, cash, check, or credit card (Audit Report Page 12)	Currently working with Active Software Management to meet this recommendation.
19. Cashiers should sign and mark their void slips as "void," supervisors should review and sign the void, and an explanation should be written on the voided receipt. (Audit Report Page 13)	Implemented
20. Software should be programmed to enable a receipt to be printed for "no sales" transactions, in the situation where the register drawer is opened and closed, but no sale takes place. (Audit Report Page 13)	Implemented
21. The closet for storing deposit documentation should be locked at all times. (Audit Report Page 13)	Implemented
22. Individual credit card merchant copies on file should be verified against credit card summary totals. (Audit Report Page 13)	Implemented
23. A combination lock box should be acquired for securing petty cash, and should still be locked in the safe when not in use. (Audit Report Page 14)	Implemented, combination lock box for petty cash has been ordered will be used to store petty cash ASAP.

<b>SOUTH MOUNTAIN RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
24. Equipment suspected of being stolen should be reported to the division administrator, and then he or she should make a report to law enforcement, and the Auditor's and District Attorney's offices. (Audit Report Page 17)	Implemented
25. The gas-operated golf cart and Cushman Utility vehicle not found should be referred to the Parks office, and if necessary, removed from the South Mountain list, and transferred to the list at the golf course where located. (Audit Report Page 17)	Implemented
26. Form PM-3 should be completed for assets loaned to another golf course over a period of time. (Audit Report Page 17)	Implemented
27. Equipment overgrown with weeds in the so-called "bone yard" should be sent to surplus. Old Crowne property equipment should be added to the controlled assets list and then sent to surplus. (Audit Report Page 17)	Implemented
28. Items noted in this report as not on the controlled assets list, should be added and tagged, if necessary. (Audit Report Page 17)	Implemented
29. Faded, worn, missing, or unreadable control tags should be replaced with new tags. (Audit Report Page 17)	Implemented

<b>SOUTH MOUNTAIN RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
<p>30. Controlled asset inventories should be documented and on file with the following minimum information:</p> <ul style="list-style-type: none"> <li>a. Date performed.</li> <li>b. Yes/No, check mark, or other indication of whether each item was located.</li> <li>c. Signature of the property manager.</li> </ul> <p>(Audit Report Page 17)</p>	Implemented
<p>31. A capital asset and controlled asset inventory list should be provided to the South Mountain grounds maintenance property manager to help ensure that all equipment is properly safeguarded and tracked. (Audit Report Page 18)</p>	Implemented
<p>32. The “Controlled Assets Form – Employee,” for assets readily assignable to an individual employee, such as PCs and peripheral devices, should be on file and signed by the employee. (Audit Report Page 18)</p>	Implemented
<p>33. Serial numbers should be included on the controlled assets list where the asset has a readable serial number. (Audit Report Page 19)</p>	Implemented
<p>34. South Mountain personnel should continue to monitor and take preventive steps in the pro-shop to reduce shoplifting. Seasonal workers, especially, should be trained and advised to be aware of this problem. (Audit Report Page 21)</p>	Implemented
<p>35. Merchandise displays should be reconfigured to keep high value equipment, i.e., name-brand clubs, away from entry/exit doors. (Audit Report Page 21)</p>	Implemented
<p>36. Unused categories within the on-line inventory management system should be removed to prevent confusion and promote efficiency. (Audit Report Page 22)</p>	Implemented

<b>SOUTH MOUNTAIN RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
37. Bag tags containing Crowne property insignia, and divot tools and yardage books, acquired from Crowne over 10 years ago, should be given away or disposed of by providing them as corporate sponsored tournament giveaways. (Audit Report Page 22)	Implemented
38. Merchandise inventories should be documented and on file with the following information as a minimum: <ul style="list-style-type: none"> <li>a. Date inventory count was performed.</li> <li>b. Comparison of the actual physical count, by item counted, to the point-of-sale inventory system record, at the time of the physical count.</li> <li>c. Signature of the golf professional in charge of inventory monitoring.</li> </ul> (Audit Report Page 22)	Implemented
39. Consideration should be given to privatizing pro-shop operations under each golf course head professional. A feasibility study should be conducted to identify strengths, weaknesses, opportunities, and threats (SWOT Analysis), including projected revenue increases, improved profitability, and the financial capacity of each golf professional to incur liability for inventory purchases. (Audit Report Page 23)	In discussion with management
40. The concessionaire contract should define monthly revenue as “the sum of daily deposit amounts.” Significant shortages should be reported to the South Mountain Golf Course. (Audit Report Page 24)	Implemented
41. The concessionaire contract should define revenue for application of commission rates as “gross revenue, including sales tax.” (Audit Report Page 24)	Implemented

<b>SOUTH MOUNTAIN RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
42. For the current term, the contractor should continue to calculate revenue for application of commission rates based on net revenue (gross revenue less sales tax), since this practice has been established and unquestioned, and contract terms are unclear or undefined. (Audit Report Page 24)	Implemented
43. The concessionaire remittance form submitted to South Mountain Golf Course with the check should also include the contractor's profit and loss statement. (Audit Report Page 25)	Implemented
44. South Mountain Golf Course personnel should remind the contractor that payments are due by the end of the next month or the contract could be terminated. (Audit Report Page 25)	Implemented
45. The concessionaire contractor should be instructed to balance and document the balance of each day's collections, including any overages and shortages. A balancing requirement should be included in future contracts. (Audit Report Page 26)	Implemented

**B. SHERIFF**

**1. A REPORT OF THE JAIL OPERATIONS COMMITTEE – A report of Salt Lake County Jail’s trends in overtime use, jail program analysis and budget control, jail staffing best practices, and peer jail survey issues. (2009)**

In December of 2008, Sheriff Administration tasked the Fiscal Division with a review of Jail overtime. The request came in part as a result of concerns expressed in the November 2008 budget workshops that Jail overtime had tripled from \$998,288 in 2004 to \$2,980,009 in 2008. While the Jail Budget Review Committee, with information provided by Sheriff Fiscal staff, had reviewed the personnel budget extensively in regular meetings throughout 2007 and 2008, there was still a need for a better understanding of overtime costs, staffing levels, and the many factors that influence the personnel budget.

At about this same time, the Jail Operations Committee (Committee) was formed at the request of the County Council and the Mayor’s office. The Director of Internal Audit, Auditor’s office, was asked to chair this committee. The Committee included members of the Mayor, Council, Sheriff, and Auditor staffs and is charged with reviewing Jail operations to identify possible efficiencies. The Sheriff’s Office agreed that a collaborative effort in the overtime and staffing review would be helpful, and proactively collaborated with the Internal Audit Staff in analyzing the monumental amount of data examined from the study period 2004 through 2008.

Key questions considered by the Jail Operations Committee and the ensuing answers are listed below:

<b>JAIL OPERATIONS COMMITTEE KEY QUESTIONS</b>	<b>ANSWERS</b>
<p>1. Given that overtime has tripled from \$1 to \$3 million from 2004 to 2008, has overtime been a cost-effective means of filling authorized, but vacant, correctional officer and civilian positions.</p>	<p>The overall answer is “Yes.” Our review and analysis provided several measures to support this conclusion.</p> <ul style="list-style-type: none"> <li>• By converting overtime to the equivalent FTEs, based on hours worked, we concluded that equivalent FTEs did not exceed authorized FTE allocations</li> <li>• By comparing hours <i>actually paid</i> to <i>hours authorized</i>, we concluded that <i>hours paid</i> were between 95% and 100% of <i>hours authorized</i> in the budgets, and never exceeded 100%</li> <li>• By relating trends in overtime to patterns of staffing shortages, we concluded that there was a strong and natural correlation</li> </ul> <p>(continued on the next page)</p>

JAIL OPERATIONS COMMITTEE KEY QUESTIONS	ANSWERS
	<ul style="list-style-type: none"> <li>• By comparing overtime actually paid to under-expenditures in other <i>Personnel</i> line items, we concluded that overtime was offset by under expenditures in other <i>Personnel</i> line items for three of the five years reviewed</li> <li>• By comparing the cost of benefits for a newly-hired corrections officer to overtime paid, assuming the same base-rate of pay, we concluded that overtime pay costs less than regular pay for newly-hired, sworn corrections officers</li> </ul>
<p>2. Are there “qualitative” issues that are impacted by the use of overtime?</p>	<p>“Yes,” and feedback from Jail administration and payroll data analysis provided evidence to support this conclusion:</p> <ul style="list-style-type: none"> <li>• There are currently no Jail internal policies that: <ul style="list-style-type: none"> <li>○ Prohibit an employee from working consecutive shifts</li> <li>○ Cap the number of hours per day an officer may work</li> </ul> <p><i>(Jail administration indicated that they closely monitor individuals working extended shifts to check fatigue and insure alertness)</i></p> </li> <li>• A core group of correctional officers and nurses work overtime shifts when staff levels are low. Payroll data analysis disclosed that: <ul style="list-style-type: none"> <li>○ A total of 42 Jail employees received overtime pay of between \$16,700 and \$56,000 per year in one or more years examined</li> <li>○ For these employees, overtime payments ranged from 26% to 108% of their total non-overtime compensation.<sup>1</sup></li> <li>○ The top overtime pay recipients consisted of 33 corrections officers and 9 nurses.</li> </ul> </li> <li>• Fatigue is the most obvious concern because sleep-deprived officers may not be sufficiently alert or able to react to dangers in the Jail environment</li> </ul>

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<sup>1</sup> Non-overtime compensation includes regular pay, overtime at straight time (OTR), and paid leave.



JAIL OPERATIONS COMMITTEE KEY QUESTIONS	ANSWERS
3. What is the employee-turnover rate among corrections officers?	<p>Our analysis of payroll data showed that:</p> <ul style="list-style-type: none"> <li>• 35% of 271 corrections officers in POST training, sometime during 2004-2008, had transferred out of the Jail or terminated employment as of April 2009</li> <li>• Turnover, including promotions, ranged from 12% to 19% over the period studied, for corrections officers</li> <li>• Jail administration indicated that once correctional officers complete POST training and gain experience, they are recruited by local law-enforcement agencies for patrol positions</li> <li>• Retention has an impact on training costs, given that training costs are incurred up-front and are recovered over the period retained</li> </ul>
4. Are the 2009 budget levels, as adjusted in June 2009, reasonable using 2008 expenditures as a benchmark?	<p>The overall answer is "Yes." We used the June-adjusted 2009 Jail budget (Org 1420) to compare against the 2008 actual Jail expenditures, revenues, and FTEs.</p> <ul style="list-style-type: none"> <li>• The June adjustment to the 2009 Jail budget was a \$1,833,074 reduction to original budgeted expenditures, consisting of: <ul style="list-style-type: none"> <li>○ Personnel Sector - With reduction of 17 FTE's                                 \$ (692,118)</li> <li>○ Operations -                                 \$(1,310,604)</li> <li>○ County Indirect costs -     <u>\$ 169,648</u></li> <li>○ Total Net Reduction             <u>\$ 1,833,074</u></li> </ul> </li> <li>• The overall comparative analysis of the 2009 June-adjusted budget against the 2008 actual results disclosed the following: <ul style="list-style-type: none"> <li>○ Overall expenditures    (\$498,144) - 00.80%</li> <li>○ Overall revenue decrease    (\$730,897) - 12.71%</li> <li>○ Overall County funding increase    \$232,753 + 00.41%</li> </ul> </li> </ul>

<b>JAIL OPERATIONS COMMITTEE KEY QUESTIONS</b>	<b>ANSWERS</b>
<p>5. Does the current literature from the criminal justice community provide research and reporting on “best practices” in jail staffing and supervision models, and FTE levels?</p>	<p>Our limited search was unsuccessful in finding any recent research that suggests a best, standard practice for appropriate jail staffing levels and related supervision models. The search also revealed that:</p> <ul style="list-style-type: none"> <li>• Nothing new or innovative was found that directly compares staff to inmate ratios, or prescribes any tested formula or standard for staffing levels</li> <li>• Publications reviewed from the NIC and ACA suggest one jail’s staffing level cannot be easily compared with another’s, and that no ratios are applicable to every jail, even jails of the same size</li> </ul>

## C. TREASURER

### 1. TREASURER'S OFFICE – A performance audit of the of the collection and disbursement of property taxes, management of the County's investment portfolio, funding of the County general and payroll warrants, compliance with Countywide policies, and the issuance and management of County debt obligations.

The County Treasurer is responsible for the billing and collection of real property taxes, administration of statutory tax relief programs, banking relationships, investment, and cash management of all County funds.

This audit was designed to examine and evaluate the Treasurer's office system of internal controls and to assess their efficiency and effectiveness in performing the Treasurer's mandated responsibilities.

A portion of this audit focused on IT Security matters that involved some of the Treasurer's office IT resources and systems and the role of County Information Systems in supporting of these resources and systems. The findings and recommendations related to IT issues remain confidential and protected under GRAMA.

The scope of the audit included an examination of the Treasurer's compliance with Countywide Policies, including Countywide Policy #1062, *Management of Public Funds*. We also examined the collection and disbursement of property taxes, the management of the County's investment portfolio, the funding of County general and payroll warrants, and the issuance and management of County debt obligations.

In addition, we reviewed the Treasurer's role in facilitating the acceptance of payment cards for services, fees, and merchandise sales at various County agencies, and the Treasurer's Office compliance with National Automated Clearing House Association (NACHA) requirements and security standards for accepting electronic property tax payments from taxpayers. The majority of the fieldwork was completed during 2009. Report preparation and release carried over to early 2010.

The findings and recommendations that do not contain security-related information are outlined below:

TREASURER'S OFFICE RECOMMENDATIONS	CURRENT STATUS
1. The cash/check exchange transaction totals obtained from the iNovah cashiering system could be used to determine the amounts included in the change fund replenishment requests.	The Treasurer uses a different system to determine and document the amounts included in the change fund replenishment requests, and considers this recommendation an unnecessary level of redundant control.

<b>TREASURER'S OFFICE RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
2. The Treasurer's Office should close the imprest checking account and use its purchasing card to facilitate small-dollar purchases of over-the-counter items.	The Treasurer will take action to either close the imprest checking account and use the purchasing card for over-the-counter purchases, or coordinate with the Auditor's office to establish the imprest checking account in accordance with County policy.
3. If the recommendation above is not implemented, the Petty Cash Fund Custodian should coordinate with the Auditor's Office to properly establish an imprest checking account to make small-dollar purchases of over-the-counter items, but not for some of the purposes for which the petty cash funds were used in the past.	Same response as above
4. The petty cash fund balance should be reduced to a level more appropriate to the Treasurer's Office operational needs.	The Treasurer does not agree that the level of the petty cash fund balance is inappropriate for operational needs,
5. <b>COMMENDATION:</b> The Treasurer's Office is to be commended for addressing risks and putting into place several positive asset-management practices.	
6. The Treasurer's Office Property Manager should complete a Salt Lake County Property Transfer/Disposal/Internal Sale Form PM-2, to transfer the records of the Pelco video recorder system from County Facilities to the Treasurer's Office. In doing so, the location and asset description can be updated and included on the Treasurer's Office capital asset listing to ensure proper identification and accounting for the system.	<b>ACTION TAKEN:</b> In December 2009, a Salt Lake County Property Transfer/Disposal/Internal Sale Form PM-2 was submitted to the Auditor's Office from County Facilities to transfer the ownership of the Pelco video recorder system to the Treasurer's Office.
7. The County Treasurer should further review the MA Terms and Conditions with the contract provider and obtain a written interpretation of the returned-check issue. Further training may be necessary for employees responsible for collection activities on dishonored checks.	The Treasurer feels that he has taken sufficient action, in several reviews by telephone with payment card processing officials, to validate his interpretation of whether acceptance of payment cards for settlement of bad checks complies with the MA Terms and Conditions.

<b>TREASURER'S OFFICE RECOMMENDATIONS</b>	<b>CURRENT STATUS</b>
<p>8. The Treasurer, as Chair of the Fund Management Policy Committee, and with the support of the Employees' University, should develop and implement training for fiscal personnel on the requirements of the MA Terms and Conditions and Payment Card Industry Data Security Standards (PCI DSS).</p> <p>The Treasurer should take a pro-active role in carrying out his duties and responsibilities set forth in Countywide Policy #1062, Section 1.11 and Section 2.8.1, or work to change or rescind the policy provisions.</p>	<p><b>ACTION TAKEN:</b></p> <p>The Treasurer's Office is currently a participant in an ad hoc committee formed to review and determine PCI DSS compliance requirements and to formulate Countywide Policy to provide guidance to County Agency Managers.</p>
<p>9. The Treasurer's Office should continue its multi-year efforts with County IS to implement a series of fields in the taxpayers' records that would track the employee who performed each step in the tax-relief application process. This would allow supervisors to detect unauthorized modifications to taxpayers' records.</p>	<p><b>ACTION TAKEN:</b></p> <p>As an interim, partial solution, the Treasurer recently implemented the capture of notes entered into the tax relief application that creates a database of the note, operator ID, and date and time of entry.</p> <p><b>ACTION IN PROCESS:</b></p> <p>The Treasurer's Office is taking action to validate that the County's new tax administration system has adequate detective change-control capability to mitigate the risk of undetected change to a taxpayer's record.</p>
<p>10. Because there is a demonstrated \$3.4 million average monthly float, the Treasurer could fund the general warrant checking account as a zero-balance account.</p> <p>The Treasurer should consider transferring the "Treasurer's Investment" portion held in the general-warrant checking account into a separate account.</p>	<p><b>ACTION TAKEN:</b></p> <p>In April 2010, the Treasurer's Office transferred \$9,000,000, representing the "Treasurer's Investment" portion, out of the general-warrant checking account.</p>



## **D. INFORMATION TECHNOLOGY AUDITS**

**NOTE: Because IT audit reports may contain sensitive, security-related information that if generally available could compromise the security of systems and data, they are confidential and have a protected status under provisions of the Government Records Management Act (GRAMA). We are providing herein summaries of these IT audits. More detailed reports were issued to management in the Office involved and to senior management in the Salt Lake County Information Services Division (County IS).**

### **1. PUBLIC WORKS SOFTWARE LICENSING AUDIT**

#### Overview:

A Software Licensing Audit was performed for the Public Works Division to assist them in bringing their software licensing up to date. IT Audits recently conducted by the IT Audit Team revealed weaknesses in software license purchasing and tracking which could expose the County to undue risk. To further explore and validate the licensing issues, the IT Audit team conducted this limited scope audit of the following divisions within Public Works:

- Planning and Development
- Public Works Operations
- Flood Control and Engineering
- Mayor's Operations
- Solid Waste Management
- Animal Services

#### Audit Scope Exclusions:

A comprehensive IT Audit was not performed of each Public Works Division. This audit focused solely on software licensing.

In addition, the Sanitation Division was excluded from this audit because it underwent a comprehensive IT Audit in the first quarter of 2008, including a review of software licensing.

### **2. CLARK PLANETARIUM IT AUDIT**

#### Overview:

The Division completed fieldwork of the IT Audit of the Clark Planetarium during 2009. Report preparation and release carried over to early 2010. The Planetarium provides engaging and educational programs on astronomy and space exploration to the general public, students, teachers, and visitors from around the world. The Planetarium has approximately 28 permanent full time employees. Temporary employees account for an additional 30 full time equivalents. The Planetarium's budget for 2009 was \$7.1 million.

The purpose here is to provide the public information regarding this audit. A more detailed report was issued to Planetarium management and to County Information Services (County IS) Acting Director and Information Security Manager.

The management report contains sensitive, security-related information that if generally available could compromise the security of systems and data. Thus, the management report is confidential and has a protected status under provisions of the Government Records Management Act (GRAMA).

Findings were generally related to gaps between business and IT objectives and undefined roles and responsibilities of IT related tasks. Several areas of strength were also recognized.

#### Audit Scope:

The scope of the audit included evaluating operations and systems security, including:

- The Planetarium's core applications and databases
- Network components and infrastructure
- PCs, servers, and other IT-related equipment

:

#### Audit Program

The audit was carried out in two phases: a) Risk Assessment, and b) Audit Tests.

- a) Risk Assessment: During the risk assessment, auditors worked with the Planetarium to determine mission-critical applications and systems, and to identify security and operational controls used within those areas. Some examples of operational and security controls examined include:

- Virus protection and patch management
- Backups of applications and data
- Physical and logical access management

Areas of potential risk for the Planetarium, along with the likelihood of their occurrence and potential impact were identified and documented. The results of the risk assessment were presented to Planetarium management and a representative from County IS on December 1, 2009.

- b) Audit Tests: During the test phase, auditors further evaluated the risk assessment results through a series of tests and made additional recommendations for improvement. Test criteria included Salt Lake County policy and standards. In the absence of policy or standards, industry best practices and standards were used.

Findings and recommendations were presented to Planetarium Management on February 18, 2010. Planetarium staff are working together to resolve the issues identified in the risk assessment and in the final report. IT Audit staff will continue to provide information and assistance where appropriate.



### 3. TREASURER'S OFFICE PERFORMANCE AUDIT – IT RELATED ISSUES

#### Overview:

As noted in previous sections of this report, our auditors conducted a performance audit of the collection and disbursement of property taxes, management of the County's investment portfolio, funding of the County general and payroll warrants, compliance with Countywide policies, and the issuance and management of County debt obligations. The majority of the fieldwork was completed during 2009. Report preparation and release carried over to early 2010.

The County Treasurer is responsible for the billing and collection of real property taxes, administration of statutory tax relief programs, banking relationships, investment, and cash management of all County funds.

This audit was designed to examine and evaluate the Treasurer's office system of internal controls and to assess their efficiency and effectiveness in performing the Treasurer's mandated responsibilities.

A portion of this audit focused on IT Security matters that involved some of the Treasurer's office IT resources and systems and the role of County Information Systems in supporting of these resources and systems.

#### Audit Scope:

As previously stated, the scope of the audit included an examination of the Treasurer's compliance with Countywide Policies, including Countywide Policy #1062, *Management of Public Funds*. We also examined the collection and disbursement of property taxes, the management of the County's investment portfolio, the funding of County general and payroll warrants, and the issuance and management of County debt obligations.

In addition, we reviewed the Treasurer's role in facilitating the acceptance of payment cards for services, fees, and merchandise sales at various County agencies, and the Treasurer's Office compliance with NACHA requirements and security standards for accepting electronic property tax payments from taxpayers.

The purpose here is to provide the public information regarding this audit. A more detailed report was issued to the Treasurer's office executive management and to County Information Services' Information Security Manager on February 11, 2010.

#### Audit Program

The audit was carried out in two phases: a) Risk Assessment, and b) Audit Tests.

- a) Risk Assessment: During the risk assessment, auditors worked with the Treasurer's staff to determine mission-critical applications and systems, and to identify security and operational controls used within those areas. Some examples of operational and security controls examined include:

- Physical and logical access management
- Backups of applications and data
- Compliance with NACHA standards
- Compliance with PCI DSS standards

Areas of potential risk, along with the likelihood of their occurrence and potential impact were identified and documented. The results of the risk assessment were presented to the Treasurer's office executive management and a representative from County IS on June 10, 2010.

- b) Audit Tests: Auditors further evaluated the risk assessment results through a series of tests and inquiries; and, in collaboration with County IS, identified ways and means to implement improvements. Test criteria included Salt Lake County policy and standards. In the absence of policy or standards, industry best practices and standards were used.

The management report contains sensitive, security-related information that if generally available could compromise the security of systems and data. Thus, the management report is confidential and has a protected status under provisions of the Government Records Management Act (GRAMA).

## IV. RECOMMENDATIONS CARRIED OVER FROM PREVIOUS YEARS

### A. HUMAN SERVICES

1. HEALTH DEPARTMENT A/R – An audit of data from the Custom Data Processing (CDP) system, documentation to support transactions for the annual write-off of uncollectible accounts, and controls for collection of delinquent accounts (2008)

<b>HEALTH DEPARTMENT ACCOUNT RECEIVABLE RECOMMENDATION 1</b>	
	The CDP system should retain logs of users who post charges separate from the last user that accessed the patient's record, including the user ID of the original cashier. (Audit Letter, Page 8)
<b>20<sup>th</sup> ANNUAL REPORT STATUS - 2008</b>	
	This will be corrected when the update of the CDP Medical software is completed by the end of 2009.
<b>21<sup>st</sup> ANNUAL REPORT STATUS - 2009</b>	
	The estimated date of completion of the programming by CDP has been pushed back by a year to December of 2010. The change recommended by the auditors is included in the programming that CDP is working on.



**B. SHERIFF**

**1. SALT LAKE COUNTY ADULT DETENTION CENTER PHARMACEUTICAL OPERATION (May 2007)**

<b>JAIL MEDS RECOMMENDATION 1</b>	
	We recommend that Jail management develop and implement a means of verifying the accuracy of the medication invoices, including considering hiring additional fiscal staff to monitor receipt of orders and reconciliation to invoices. (Audit Report, Page 56)
<b>19<sup>th</sup> ANNUAL REPORT STATUS – 2007</b>	
	Funding for this position was submitted as part of the jails 2008 budget and was declined. We will request this position again in 2009 budget requests.
<b>20<sup>th</sup> ANNUAL REPORT STATUS - 2008</b>	
	Funding for this position was submitted as part of the jails 2009 budget and was declined.
<b>21<sup>st</sup> ANNUAL REPORT STATUS - 2009</b>	
	Funding for this position was submitted as part of the jails 2010 budget and was declined.
<b>JAIL MEDS RECOMMENDATION 2</b>	
	We recommend that Jail management hire additional staff, including an accounts payable manager, to oversee these reconciliation processes. (Audit Report, Page 64)
<b>19<sup>th</sup> ANNUAL REPORT STATUS – 2007</b>	
	Funding for this position was submitted as part of the jails 2008 budget and was declined. It will be resubmitted as part of the 2009 budget request.
<b>20<sup>th</sup> ANNUAL REPORT STATUS - 2008</b>	
	Funding for this position was submitted as part of the jails 2009 budget and was declined.
<b>21<sup>st</sup> ANNUAL REPORT STATUS - 2009</b>	
	Funding for this position was submitted as part of the jails 2010 budget and was declined. We will continue to include this FTE in our annual submissions with the continuing recommendation of the Auditor's Internal Audit Report.



## 2009 Post Audit Survey (PAS) Results

**2009 PAS QUESTIONS**  
 "a" questions rank **importance**  
 "b" questions rank **satisfaction**

		Most Frequent Rating	Highest	Lowest	Average	Mountain View Golf Course	Old Mill Golf Course	South Mountain Golf Course	\$50,000 Golf Imprest Fund
<b>AUDIT OBJECTIVES AND SCOPE</b>									
1a	Communicated clearly from the start	4.00	4.00	3.00	3.75	4	4	3	4
1b	Communicated clearly from the start	4.00	4.00	3.00	3.75	4	4	3	4
2a	Appropriate to the organization	4.00	5.00	3.00	4.00	5	4	3	4
2b	Appropriate to the organization	5.00	5.00	3.00	4.25	5	4	3	5
3a	Made clearer as audit progressed	5.00	5.00	3.00	4.25	3	5	4	5
3b	Made clearer as audit progressed	4.00	5.00	3.00	4.00	3	5	4	4
<b>AUDITOR COMMUNICATION AND CONDUCT</b>									
1a	Clarified issues throughout the engagement	4.00	5.00	4.00	4.25	4	5	4	4
1b	Clarified issues throughout the engagement	4.00	5.00	4.00	4.25	4	5	4	4
2a	Effective throughout the engagement	4.00	4.00	4.00	4.00	4	4	4	4
2b	Effective throughout the engagement	4.00	4.00	4.00	4.00	4	4	4	4
3a	Helpful and courteous	4.00	5.00	4.00	4.25	4	4	4	5
3b	Helpful and courteous	4.00	5.00	4.00	4.25	4	4	4	5
4a	Constructive and professional	4.00	4.00	4.00	4.00	4	4	4	4
4b	Constructive and professional	4.00	4.00	4.00	4.00	4	4	4	4
5a	Considerate of staff time	4.00	5.00	3.00	4.00	3	4	5	4
5b	Considerate of staff time	3.00	4.00	3.00	3.50	3	3	4	4
6a	Minimum staff disruption to daily activities	3.00	5.00	3.00	4.00	3	3	5	5
6b	Minimum staff disruption to daily activities	3.00	4.00	3.00	3.50	3	3	4	4
<b>AUDIT REPORT QUALITY</b>									
1a	Clear, objective observations	4.00	4.00	3.00	3.75	3	4	4	4
1b	Clear, objective observations	4.00	4.00	3.00	3.75	3	4	4	4
2a	Evidentially-supported observations	3.00	5.00	3.00	3.75	3	3	4	5
2b	Evidentially-supported observations	3.00	5.00	3.00	3.75	3	3	4	5
3a	Understandable findings and recommendations	4.00	5.00	2.00	3.75	2	5	4	4
3b	Understandable findings and recommendations	4.00	5.00	4.00	4.25	4	5	4	4
4a	Constructive, actionable and cost-effective recommendations	3.00	5.00	3.00	3.75	3	3	4	5
4b	Constructive, actionable and cost-effective recommendations	3.00	4.00	2.00	3.00	3	3	2	4
5a	Organized, understandable, and well-written audit report	4.00	5.00	4.00	4.50	4	5	4	5
5b	Organized, understandable, and well-written audit report	4.00	5.00	4.00	4.50	4	5	4	5
<b>GENERAL</b>									
1a	Beneficial to your area of responsibility and operations	4.00	4.00	3.00	3.75	3	4	4	4
1b	Beneficial to your area of responsibility and operations	3.00	4.00	3.00	3.50	3	4	3	4
2a	Meaningful results for your program, entity, or County	4.00	4.00	3.00	3.75	3	4	4	4
2b	Meaningful results for your program, entity, or County	3.00	4.00	3.00	3.50	3	4	3	4
3a	Adequately addressed concerns and issues	3.00	4.00	3.00	3.50	3	3	4	4
3b	Adequately addressed concerns and issues	3.00	4.00	3.00	3.50	3	3	4	4
4a	Satisfied overall with the engagement	4.00	4.00	3.00	3.75	4	3	4	4
4b	Satisfied overall with the engagement	4.00	4.00	3.00	3.75	4	3	4	4







Salt Lake County Auditors Office  
Internal Audit Division  
Post Audit Satisfaction Survey

Agency   
(Elected Office, Department, or Division)

Date

Responder's Name

Title

Our Auditor's recently completed an audit of your office. To help us assess the quality of service to our clients, please provide us feedback by filling out this Satisfaction Survey.

Please rate each statement in terms of *Importance* and *Satisfaction*, on a scale of 1 to 5 (1 being lowest and 5 being highest).

AUDIT OBJECTIVES AND SCOPE

1. The audit objectives were clearly communicated from the start.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

2. The audit objectives and scope were appropriate.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

3. The audit objectives and scope were made clearer as the audit progressed.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

AUDITOR COMMUNICATION AND CONDUCT

1. The audit objectives and scope were made clearer as the audit progressed.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

2. The auditors consulted and communicated effectively throughout the audit/review.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

**3. The auditors were helpful and courteous throughout the audit/review.**

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

**4. The auditors demonstrated constructive and professional ethics.**

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

**5. The auditors were considerate of your staff's time.**

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

**6. The auditors created minimum disruption to your daily activities.**

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

**AUDIT REPORT QUALITY**

**1. The audit observations were clearly, objectively, and adequately reported.**

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

**2. The audit observations were adequately supported by appropriate evidence.**

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

**3. The audit findings and recommendations were understandable.**

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

**4. The audit recommendations were constructive, actionable, and cost-effective.**

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

**5. The audit report was clearly organized, understandable, and well written.**

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

GENERAL

1. This audit was beneficial to your area of responsibility and operations.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

2. The audit provided meaningful results to the program, entity, or County overall.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

3. Your concerns were adequately addressed in this audit.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

4. You were satisfied with the overall engagement.

(Very Important) 5 4 3 2 1 (Not Important)

(Very Satisfied) 5 4 3 2 1 (Not Satisfied)

Please provide any comments, suggested improvements, and areas of good performance here.

Thank you for your time. Your input is vital in assessing the quality of our audits. Please return this survey as soon as possible by pressing the *Email Survey* button below. This will automatically send your survey to a secure, confidential email box. If you would like, you can print a copy for your records by pressing the *Print Survey* button. Should you have any questions, please contact Jim Wightman @ x3577 or Jenae Garner @ x3789.

[Email Survey](#)

[Print Survey](#)



## SUMMARY OF AUDITS 2000-2009

**LEGEND:**

F = Findings

R = Recommendations

L-R-A-M = Letter, Perf. Report, Analysis, Memo

IMPL = Implemented, Partially Implemented, Already doing,  
Will be done, Staff was instructed, Action has been taken

NOT IMPL = Not Implemented, Rejected, Unable to do

RSCH/EXC = Researching, Exception

Audited Agency	Year	F	R	L-R- A-M	IMPL	NOT IMPL	RSCH /EXC
<b>2000</b>							
Wheeler Farm	2000	18	31	R	26	4	
Countywide Collection Efforts on Accounts Receivable	2000	12	2	R			2
Old Mill Golf Course	2000	14	11	L	10	1	
Salt Lake County Library System	2000	1	3	L	3		
Magna Recreation Center	2000	12	21	L	20	1	
Riverbend Golf Course	2000	4	4	L	4		
Aging Services	2000	6	5	L			
Redwood Multipurpose Center	2000	9	13	L			
City/County Health Dept. 06-00	2000	10	10	L			
City/County Health Dept. 09-00	2000	14	13	L			
Assessor	2000	4	5	L			
Murray Ice Center	2000	13	20	L			
Marv Jensen Fitness Center	2000	10	9	L			
Clerk's Office	2000	7	8	L			
Motor Vehicle Fee-in-lieu Collections	2000	0	0	A			
Central City Community Center	2000	11	13	L			
<b>2000 TOTALS</b>	<b>16</b>	<b>145</b>	<b>168</b>		<b>63</b>	<b>6</b>	<b>2</b>
<b>2001</b>							
Utah State Tax Commission Collection and Distribution of County Sales and Use Tax and Related State Treasurer Issues	2001	13	8	R			
Compliance with Senate Bill 168: "Detective Investigations" and Related Issues	2001	13	0	R			
Golf Courses	2001	6	5	R			
Jail Audit	2001	29	28	A			

Audited Agency	Year	F	R	L-R- A-M	IMPL	NOT IMPL	RSCH /EXC
Household Hazardous Waste at the Landfill	2001	0	0	A			
Mick Riley Golf Course	2001	5	6	L			
Property Tax Payments Via the Internet	2001		2	L			
Utah State University Extension Services	2001	10	18	L			
<b>2001 TOTALS</b>	<b>8</b>	<b>76</b>	<b>67</b>				
<b>2002</b>							
Holladay-Lions Fitness and Aquatic Center	2002	6	7	L	7		
Gene Fullmer Recreation Center	2002	1	1	L	1		
Centennial Swimming Pool	2002	5	3	L	4		
Dimple Dell Fitness and Recreation Center	2002	9	11	L	11		
Salt Lake City Sports Complex	2002	14	13	L	12	1	
Fairmont Aquatic Center 06-02 (2 thefts)	2002	0	2	L	3		
Fairmont Aquatic Center 10-02 (3 thefts)	2002	0	3	L			
Fleet Management (Vehicle Purchases)	2002	2	3	L	2		
South Main Public Health Center	2002	2	2	L	2		
Ellis R. Shipp Public Health Center	2002	8	14	L	13		
Salt Lake City Public Health Center	2002	7	5	L	6		
Environmental Health	2002	8	9	L	8		
Salt Palace Parking	2002	9	14	L	11	1	
Treasurer	2002	1	1	L	1		
Justice Courts	2002	5	6	L	6		
Salt Lake County Sheriff's Municipal Services Contract	2002	21	0	A			
Human Services Dept. Review of Selected Divisions-Impact of Budget Cuts on Program Services	2002	35	0	A			
Public Works, Equipment Rental Rate Rate	2002	0	0	A			
Solid Waste Management Review	2002	0	3	A			
<b>2002 TOTALS</b>	<b>19</b>	<b>133</b>	<b>97</b>		<b>87</b>	<b>2</b>	

Audited Agency	Year	F	R	L-R- A-M	IMPL	NOT IMPL	RSCH /EXC
<b>2003</b>							
Clark Planetarium	2003	16	20	L	20		
Fine Arts	2003	62	77	R	70	8	
Acord Ice Arena	2003	11	14	L	14		
Sports Office and Cottonwood Softball Park Concessions	2003	10	11	L	12		
Murray Ice Center	2003	16	22	L	20	11	
Crestwood Outdoor Pool	2003	4	5	L	5		
Draper Outdoor Pool	2003	4	4	L	4		
Liberty Park Pool	2003	3	3	L	3		
Magna Recreation Center & Pool	2003	6	6	L	5		1
Millcreek Canyon Admissions Booth	2003	3	3	L	3		
Northwest Multipurpose Center	2003	10	14	L	14		
Parks Operations	2003	7	9	L	8		
South County Pool	2003	2	3	L	3		
Taylorville Recreation Center and Pool	2003	7	7	L	4	2	1
West Jordan Outdoor Pool	2003	2	2	L	2		
Aging Services	2003	10	14	L	13	1	
Criminal Justice Services	2003	3	5	L	4	1	
Substance Abuse Services	2003	4	4	L	4		
Bingham Creek Library	2003	2	3	L	3		
Magna Library	2003	4	5	L	5		
Riverton Library	2003	5	6	L	6		
Sandy Library	2003	7	12	L	7	5	
South Jordan Library	2003	5	10	L	11		
West Jordan Library	2003	5	5	L	5		
City/County Medical Assessment Center (CCMAC)	2003	3	3	L	3		
Health Department Fixed and Controlled Assests	2003	0	2	L	2		
South East Public Health Center	2003	6	8	L	8		
VISA Purchasing Card System	2003	6	19	L	19		
Fire Department	2003	19	25	L	25		
Development Services	2003	4	4	L	4		
Facilities Management	2003	2	3	L	3		
Fleet and Sanitation (7200 So.)	2003	10	10	L	10		
Solid Waste Transfer Station	2003	2	2	L	2		
Recorder's Office	2003	9	10	L	7		1
Metropolitan Jail	2003	10	9	L	7	1	1
Vice/Licensing Unit	2003	5	5	L	4	1	

Audited Agency	Year	F	R	L-R- A-M	IMPL	NOT IMPL	RSCH /EXC
Equestrian Park	2003	8	6	L			
Fixed and Controlled Assets Memo to Fiscal Managers	2003	0	9	M			
<b>2003 TOTALS</b>	<b>38</b>	<b>292</b>	<b>379</b>		<b>339</b>	<b>30</b>	<b>4</b>
<b>2004</b>							
Clark Planetarium	2004	20	39	L	37	1	1
Centennial Outdoor Pool	2004	3	2	L	2		
Crestwood Outdoor Pool	2004	3	4	L	4		
Equestrian Park Theft	2004	15	24	R	21	3	
Holladay-Lions Theft	2004	3	6	L	6		
Marv Jenson Recreation Center	2004	7	8	L	7	1	
Old Mill Golf Course	2004	11	23	L	21	2	
Recreation Centers - McBee	2004	19	42	L	41	1	
Redwood Multipurpose Center	2004	12	15	L	15		
Salt Lake City Sports Complex	2004	16	25	L	25		
Salt Palace Parking	2004	7	12	L	11	1	
Aging Services Theft	2004	0	1	L	1		
Payroll-Auditor's Office	2004	24	7	A		6	
Surplus Property	2004	7	6	L	6		
Property Tax Payments Via Internet	2004		4	L	3		1
Fleet Contract Costing for Services to New Fire District	2004	0	0	A			
<b>2004 TOTALS</b>	<b>16</b>	<b>147</b>	<b>218</b>		<b>200</b>	<b>15</b>	<b>2</b>
<b>2005</b>							
Art Collection	2005	3	2	L	2		
Central City Recreation Center	2005	8	10	L	10		
Parks and Recreation Payroll	2005	3	2	L	2		
South Towne Exposition Center	2005	25	27	R	27		
Wheeler Farm	2005	19	28	L	24	3	1
Community Resources and Development	2005	19	15	R	13	2	
East Millcreek Library	2005	7	6	L	4	1	
Holladay Library	2005	7	5	L	4	1	
Kearn Library	2005	4	5	L	5		
West Valley Library	2005	6	6	L	4	2	
Animal Services	2005	27	17	L	23	3	
Flood Control Engineering	2005	3	1	L	1		
Public Works Engineering	2005	18	22	L	20	1	
Solid Waste Management Facility	2005	8	14	L	14		



Audited Agency	Year	F	R	L-R- A-M	IMPL	NOT IMPL	RSCH /EXC
Antiques Collection	2005	4	8	L	5	3	
Personnel - Conflict of Interest	2005	3	4	A	4		
Personnel - Tuition Assistance Program	2005	29	39	A	40		
Vehicle Replacement and Maintenance	2005	10	12	R	12		
Elections Division	2005	2	2	L	2		
DA'S Debt Collection	2005	6	6	L	6		
Mayor's Office Admin & Ops Petty Cash & Imprest Accounts	2005	2	1	L	1		
Printing Division	2005	0	1	L			
South Mountain Golf Course	2005	11	10	L			
Analysis of the Landfill's Waste Swap Program	2005	0	1	A			
<b>2005 TOTALS</b>	<b>24</b>	<b>224</b>	<b>244</b>		<b>223</b>	<b>16</b>	<b>1</b>
<b>2006</b>							
Salt Lake City Public Health Center	2006	7	20	L	20		
South Main Public Health Center	2006	1	1	L	1		
Sandy Library	2006	10	13	L	10	1	1
South Jordan Library	2006	6	9	L	8	1	
Gas Card 2004	2006	21	39	L	23	16	
Recorder's Office	2006	11	15	R	12	3	
Kearns Town Council	2006	6	15	L	15		
Animal Services Memo	2006			M			
Solid Waste Management Memo	2006	0	7	M			
<b>2006 TOTALS</b>	<b>9</b>	<b>62</b>	<b>119</b>		<b>89</b>	<b>21</b>	<b>1</b>
<b>2007</b>							
Contracts and Procurement	2007	24	28	R	24	3	1
County Ice Center	2007	5	9	L	9		
Fairmont Aquatic Center and Liberty Pool	2007	13	13	L	13		
Gene Fullmer Recreation Center	2007	4	4	L	4		
Magna Recreation Center	2007	11	14	L	14		
Meadow Brook Golf Course	2007	6	7	L	7		
Zoo, Arts, & Parks Program	2007	13	1	R	1		
Whitmore Library	2007	13	13	L	9	4	
Solid Waste Management Facility	2007	30	54	L	47	7	
Sanitation	2007	6	9	L	9		
Assessor	2007	7	8	L	7	1	

Audited Agency	Year	F	R	L-R- A-M	IMPL	NOT IMPL	RSCH /EXC
Adult Detention Center Pharmaceutical Operation	2007	14	19	R	16		3
Feasibility of Opening the Jail In-Patient Medical Unit	2007	8	5	A			
Surveyor	2007	6	3	L	3		
<b>2007 TOTALS</b>	<b>14</b>	<b>160</b>	<b>187</b>		<b>163</b>	<b>15</b>	<b>4</b>
<b>2008</b>							
Election Clerk	2008	0	0	M			
Centennial Pool	2008	6	3	L	3		
Equestrian Park	2008	6	9	L	9		
Fairmont Aquatics	2008	11	2	L	2		
Riverbend Golf Course	2008	3	4	L	4		
Wheeler Farm	2008	13	18	L	18		
Ellis R. Shipp Public Health Center	2008	10	10	L	8	2	
Health Department A/R	2008	5	8	L	2	6	
Ruth V Tyler Library	2008	5	5	L	1	2	
South East Public Health Center	2008	4	4	L	3	1	
Substance Abuse Services	2008	7	7	R	6		
Youth Services	2008	14	2	R	4		
IT Audit of Sanitation Division	2008	*	*	R			
Stat and General	2008	6	0	L	0		
Animal Services	2008	19	21	R	16	5	
<b>2008 TOTALS</b>	<b>15</b>	<b>280</b>	<b>93</b>		<b>289</b>	<b>25</b>	
<b>2009</b>							
Mountain View Golf Course	2009	21	36	M	35		1
South Mountain Golf Course	2009	23	45	L	44		1
Old Mill Golf Course	2009	13	22	L	21	1	
\$50,000 Golf Course Imprest Account and Pro Shop Inventory	2009	14	31	R	30	1	
Treasurer	2009	7	10	R			
Jail Operations Committee*	2009	6	6	A	na	na	na
<b>2009 TOTALS</b>	<b>6</b>	<b>84</b>	<b>150</b>		<b>130</b>	<b>2</b>	<b>2</b>
*Questions & Answers vs. Findings & Recommendations							