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June 27, 2012

Peter Corroon, Mayor
Salt Lake County
2001 South State Street N2100
Salt Lake City, UT 84114-4575

Re: An Audit of Public Works Operations

Dear Mayor Corroon:

We recently completed an analysis of the financial records of Public Works Operations. Our scope was limited to verification of the accuracy and completeness of financial records and compliance with internal controls related to cash handling, capital and controlled assets, accounts receivable, warehouse operations, and project costing. Our audit covered the period from mid-May 2011 through mid-May 2012. Test work was performed in periods approximating those dates.

Our objectives were to determine whether:

- Receipts, petty cash, and the imprest checking account were handled according to Countywide Policy #1062, *Management of Public of Funds*, Policy #1203, *Petty Cash and Other Imprest Funds*, and best business practice, and controls were in place to prevent theft of funds.

- Capital and controlled assets were managed according to Countywide Policy #1162, *Safeguarding Property/Assets*, and to guard against equipment becoming missing or stolen.

- Projects costs were captured to provide accurate billing to outside entities that contract for services with Public Works Operations.

- Warehouse goods were tracked, and the warehouse was managed to ensure against loss or theft.

Our work was designed to provide reasonable but not absolute assurance that the system of internal controls was adequate, records current, and daily transactions valid. Since our audit included only a sample of many items from the period examined, there is a risk that we would not have discovered misuse or theft of County assets because these may have occurred with respect to assets or transactions not selected for review. In addition, non-compliance with Countywide Policies may be present in areas not examined.

Public Works Operations (PW Operations) is responsible for Class B road construction, maintenance of street lights and traffic signals, and noxious weed control. PW Operations performs weed control countywide, but road construction only in unincorporated areas and contracted cities.

PW Operations services all traffic signals in the County, regardless of municipal boundaries, except for Salt Lake City and those serviced by the State

Department of Transportation. Street lights are serviced for unincorporated areas and contracted cities only.

Other services performed include storm drain maintenance, road painting, street sign installation, pavement management, snow removal, and bee inspection – a function contracted to an apiary. The apiary contract fell outside our audit scope. Maintenance of existing roads includes asphalt overlay, chip seal, slurry seal, pothole repair, and curb and gutter construction, among many other types of processes.

Responding to neighbor complaints, PW Operations clears overgrown weeds from yards and properties. The Planning and Development Services Division answers citizen complaints, and forwards these to PW Operations for actual weed cleanup, and then bills property owners for the weed removal performed.

PW Operations has about 125 contracts, or interlocal agreements, with municipalities and other entities within Salt Lake County. Three cities – Taylorsville, Holladay, and Cottonwood Heights – contract all public works functions through PW Operations. Other entities contract for specific services or projects, such as road striping or chip seal. The Utah Transit Authority contracts with PW Operations to maintain landscaped areas at all TRAX stations.

Technology assists many functions. For example, software for gathering pavement management data provides information about each segment's condition and date of last treatment. Also, software developed by a local GIS company tracks traffic signals and street lights.

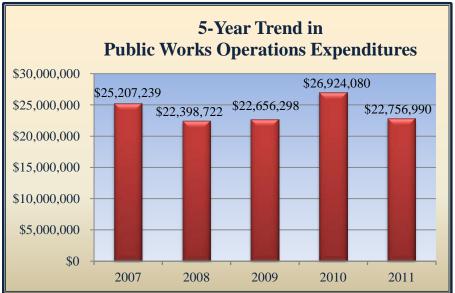The five-year trend in expenditures at PW Operations is shown in Figure 1 below.

Figure 1. *Expenditures in PW Operations Fluctuates from year to year.*

Project labor, materials, and equipment costs are entered into the PWRK on-line system, which serves as the basis for monthly billings to outside municipalities and other entities, and interfund transfers for internal billings to other County agencies.

In addition, PW Operations bills municipalities for traffic signals and some street lights. Rocky Mountain Power first bills PW Operations for all County maintained street lights and traffic signals. PW Operations then passes relevant power costs to each municipality according to the relative number of traffic signals or street lights in their jurisdictions. A PW Operations administrator maintains an Excel spreadsheet of traffic signal and street light allocation percentages for municipalities. Amounts from power bills are entered into these spreadsheets to allocate costs.

Rocky Mountain Power once owned and maintained the County's street lights, but in 2011 the County purchased and now maintains them. The County previously paid about $42,000 a month to Rocky Mountain, a cost reduced to $9,000 with County ownership. The $9,000 includes the power component only, and not maintenance. Management has not tracked costs from internal County maintenance but nevertheless feels significant cost savings have accrued.

With County street light ownership, PW Operations started a project of replacing all lamps with energy efficient induction lamps, a move that will reduce the current power bill of $9,000 by an estimated $4,500.

The PW Operations fiscal manager and accounting staff collect cost data, process invoices, and maintain accounting records. We found consistent maintenance of accounting records and adequate attention to segregation of duties. Management wanted to have accurate accounting records and procedures in place that help to prevent theft and errors. We commend them for the effective accounting practices already established.

We did, however, find areas for improvement as discussed in this letter. Our findings are divided into the following five areas: 1) Project Costing, 2) Cash Handling, 3) Capital and Controlled Assets, and 4) Warehouse management

PROJECT COSTING

Our findings in the area of Project Costing are as follows:

➢ *Project cost data was captured inefficiently using outdated technology.*

➢ *Several accounts receivable older than 90 days remained on the accounting records and required additional follow-up.*

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Project cost data was captured inefficiently using outdated technology. During our audit we recalculated all costs reported on two projects, an eight-day crack seal project and a seven-day weed

control project. In the cost reporting process, PW Operations employees complete daily handwritten reports of their time expended, and equipment and materials used. They give these reports to supervisors who enter them onto a master Excel spreadsheet capturing all project efforts. Spreadsheets are sent to the administrative office and divided among three employees who then enter data into the PWRK on-line program. Divided into about 20 crews of several workers per crew, employees report their activities each day on these manually produced forms.

For the two projects sampled, we examined all daily spreadsheets submitted by supervisors to the administrative office. We then compared spreadsheet data to data in PWRK. We added all hours reported on spreadsheets for labor and equipment, and quantities of materials used, then applied costs established by PW Operations. The crack seal project included 17 overtime hours. Our recalculation matched PWRK data. In recalculating labor costs we applied current hourly rates in the County payroll system for the weed control project, and rates in effect during 2011 for the crack seal project. The crack seal project was undertaken in May 2011, and the weed control project took place in May 2012. Table 1 compares our labor cost recalculation to costs in PWRK, and Table 2 compares our recalculation of materials and equipments costs compared to PWRK.

Auditor Labor Costs Recalculated for 2 Projects Compared to PWRK					
Project	Total Cost	Overhead Rate	Total with Overhead	Total per PWRK	Difference
Crack Seal	$3,589	125.55%	$8,095	$8,095	$0
Weed Control	$1,216	125.55%	$2,742	$2,742	$0

Table 1. *Labor costs were marked up by the established rate of 125.55%.*

Auditor Materials and Equipment Costs Recalculated for 2 Projects compared to PWRK						
Project	Total Mat Cost	Mat Cost PWRK	Difference	Total Eq Cost	E Cost PWRK	Difference
Crack Seal	$10,075	$10,075	$0	$3,281	$3,281	$0
Weed Control	$1,027	$1,027	$0	$ 594	$ 594	$0

Table 2. *We found no differences between data entered on spreadsheets and data recorded in PWRK.*

PW Operations management stated that the standard markup, or overhead, as noted in Table 1, is 125.55%, a rate in effect for the past several years. In Table 2, we found no variances in either materials or equipment costs. Materials costs for the weed control project included different chemicals used in the treatment process. We did note one day of the weed control project where no materials charges were reported on the spreadsheet or in PWRK.

The consistency we found in manually transferring data from spreadsheets to the PWRK system indicates accuracy and attention to detail by staff members who input this data. Nevertheless, various issues in this process remain, including the ability of the current system to handle the quantity and complexity of data processed. PW Operations management has questioned the viability and accuracy of PWRK, a DOS-based system developed at the County in the early 1980s. Anecdotally, the fiscal manager

reported that PWRK sometimes fails to capture the 125.55% overhead, and charges for labor at the straight hourly rate.

In addition, inefficiency occurs from not only manually producing cost reports, but also re-entering the same data several times before an invoice is actually produced. As already described, a PW Operations worker completes a cost sheet. The supervisor re-enters this data onto a spreadsheet for all workers on the crew, and then the administrative office employee enters it into PWRK.

In the final step of the process, the accounts receivable manager produces a PWRK report each month showing each project's labor, materials, and equipment costs. She manually enters the amounts from this report into her QuickBooks accounts receivable system. The Fiscal Manager goes through this same process to produce journal entries for internal billing.

Also, the Division Director expressed concerns that materials were sometimes not charged to projects, a concern not necessarily tied to PWRK, but one that could result from human error. We examined a sample of cost reports in PWRK from May 1, 2011 through May 15, 2012, and found a few small projects without materials costs, but we were unable to determine whether the costs were intentionally left off, no materials were used, or whether the lack of materials resulted from system error.

PW Operations management wants to discontinue use of PWRK and install new, technologically advanced software that reduces paperwork and errors, and eliminates multiple entering of project cost data. Budgetary concerns, however, have prevented system redesign. Management also hopes to create an on-line cost system ancillary to and that integrates with the new, anticipated County accounting system.

RECOMMENDATIONS:
1. **PWRK software should be discontinued, and new technologically advanced software for cost data collection should be acquired.**
2. **The new software acquired, as described in #1 above, should include features that will eliminate, as much as possible, the multiple entering of cost data from the time the project is initiated until an invoice is generated.**

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Several accounts receivable older than 90 days remained on the accounting records, and required additional follow-up. In the aging report, we found an invoice dated November 3, 2011, for $6,749, billed to Taylorsville. Management stated that it remained on the accounting record because it actually represented a billing that should be reversed. They stated Taylorsville had been double billed because of a series of transactions involving sign purchases and installations, including radar signs. Taylorsville pre-paid on some items but then were billed again after purchases and work was performed. The PW Operations administrator over this project stated that the $6,749 is not owed by Taylorsville and should be removed from the accounts receivable record.

Two other smaller invoices remained outstanding, dated August 10, 2010 for $644 to Riverton involving weed removal, and August 3, 2011 for $670 to a private party The PW Operations administrator

over weed control stated these invoices remained unpaid because they were sent to the wrong addresses. The longer an account remains outstanding, the harder it becomes to collect, and the less likely an explanation for it remains in collective memory.

We also noted 100 accounts outstanding more than 90 days billed to Planning and Development Services Division, that totaled $16,516. These represented weed removal billings to individuals whose neighbors complained to the County. The accounts receivable are designated to Planning and Development Services because they receive the complaint, bill the patron, and follow-up on collection efforts, a process that includes placing a lien on the individual's home or referring the account to the District Attorney's Office.

Despite outstanding invoices older than 90 days, we noted consistent accounts receivable processing using QuickBooks, and consistent processing and review of an aging report, as reflected in the test work we performed. From PWRK, we selected costs reported for a sample of 15 projects, and found all of these costs invoiced and sent to the party owing money. We also selected a sample of 33 invoices produced in QuickBooks and found payment received in all but three cases. All three related to individuals owing money for weed clean-up.

RECOMMENDATIONS:
1. **The outstanding $6,749 invoice to Taylorsville, and the invoices for $644 and $670 to Riverton and a private party, respectively, should be resolved and then removed as accounts receivable.**
2. **PW Operations management should continue to coordinate efforts with the Planning and Development Services Division to expedite payment from property owners whose weeds were cleared.**

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CASH HANDLING

Our findings in the area of Cash Handling are as follows:

➢ *An automated receipting system was not used despite large collection amounts.*

➢ *Deposit dates were not cross-referenced in the manual receipt book.*

➢ *A stale-dated check was added back into the imprest account balance instead of being referred to the State Unclaimed Property Division.*

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An automated receipting system was not used despite large collection amounts. PW Operations regularly receives checks in the thousands, and even tens or hundreds of thousands of dollars, and records them using a handwritten receipt.

Countywide Policy #1062, *Management of Public Funds*, Section 2.4.1.3, states:

> *If total receipts per day exceeds $1,000, or the number of*
> *transactions is 100 or more, then Agency Management shall*
> *provide an on-line register.*

PW Operations faces a unique cash handling situation in that most of its receipts exceed $1,000 but the number of transactions is small. No more than six payments are received on any given day, and some days no payments are received at all. Because of infrequent collections no automated cashiering system is used and no balancing sheet is completed; only copies of the receipts are stapled to the deposit documentation, including the deposit slip copy.

Nearly all payments are received by mail as checks. A PW Operations clerk receipts the check and provides a copy of the receipt to the individual preparing the deposit. Occasionally cash payments for $15 to $30 are received for signs printed at the sign shop.

Without an automated cashiering system, efficiency and clarity are lost, especially for recording checks this large. The Mayor's Office accounting section faces a similar situation of few daily receipts. They do not have a cash register but use automated receipt printers and a software-based accounting system.

RECOMMENDATION:
An automated, software-based cashiering system should be acquired to record collections and print daily receipt totals for deposit preparation and documentation.

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Deposit dates were not cross-referenced in the manual receipt book. In issuing manual receipts, the original receipt is torn out, and a pink copy remains in the receipt book. While Countywide policy does not address this issue, practice among some other County agencies is to cross reference the deposit date of each check in the receipt book.

Without referencing the deposit date on the receipt copy, deposit of all checks cannot be readily verified. We noted that receipts were completed in full, and the customer's check number was recorded in the receipt book. These commendable practices can be enhanced by also including the deposit date.

RECOMMENDATION:
The deposit date should be cross-referenced to the receipt copy remaining in the book to document that all checks have been deposited.

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A stale-dated check was added back into the imprest account balance instead of being referred to the State Unclaimed Property Division. The check was written in 2008 for $80, but it never cleared.

Countywide Policy #1203, Petty Cash and Other Imprest Funds, Section 5.1.4, states:

> *Copies of Stale-Dated Checks issued from an Imprest Checking*
> *Account, shall be submitted by the Custodian to the*
> *Treasurer's Office. A check issued by the Custodian for the*
> *total of the Stale-Dated-Checks shall be included…for*
> *submission by the Treasurer to the Utah State Unclaimed*
> *Property Division.*

Without submitting stale-dated checks, one year or older, to the State Unclaimed Property Division, the custodian must continually account for these items in the reconciliation. The above mentioned check was added back in to the balance because of the infrequency of stale checks and the small amount involved. Nearly all checks are issued to employees. Nearly all checks are cashed, and stale-dated checks rarely occur.

Aside from this small finding, we noted that the imprest checking account balanced to its authorized $15,000 limit. A portion of the checking account balance is also segregated as petty cash. During our audit, we also balanced the book balance to the bank statement balance for the period from April 30, 2011 to April 30, 2012. We found 173 checks issued during this period, and we found 9 outstanding checks totaling $1,041 using Audit Command Language (ACL), a data mining tool.

Handwritten checks are issued from the account. We discussed an automated system with the fiscal manager, but did not include a recommendation here due to the relative infrequency of checks issued.

The purpose of nearly all checks issued is to reimburse employees for clothing purchases. Each employee receives a $200 clothing allowance each year. Following their clothing purchases, they present receipts to the imprest fund custodian, and receive a reimbursement check. During the period examined, we also found that no employee exceeded their allowed limit, and from a sample of disbursements we noted that all checks designated as clothing allowance were issued to PW Operations employees.

RECOMMENDATION:
All stale-dated checks one year or older should be sent to the Utah State Unclaimed Property Division.

CAPITAL AND CONTROLLED ASSETS

Our findings in the area of Capital and Controlled Assets are as follows:

➢ *Six controlled assets and one capital asset from our random sample list were not found.*

➢ *Some controlled assets were not tagged or a property number was not assigned to them.*

➢ *Different numbering systems were sometimes used to identify the same asset.*

> ➢ *The controlled asset list did not always include purchasing information for computers.*

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Six controlled assets and one capital asset from our random sample list were not found. We selected a statistically random sample of 53 capital assets assigned to PW Operations out of 61 total and located all of them except one. PW Operations manages a capital assets list inventory used by the team working on Class B Roads, which uses a separate accounting code. We did not specifically have this list printed and we did not audit this report.

We also selected a statistically random sample of 59 controlled assets out of 647 total, and found all of them but six. Table 3 below provides detail of the assets we did not locate.

Results of Capital and Controlled Assets Inventory		
Description	**Tag**	**Issue**
Mobile Sprayer with 325 Gal Tank	M19785-17	Not Located
Dolmar Blower HH4 Stroke	0798	Not Located
Honda line trimmer weed whack	2127	Not Located
Honda line trimmer weed whack	0794	Not Located
Honda Generator	No tag	Not Located
Dialgrade laser pipe cutter	No tag	Not Located
Measuring Wheel	No tag	Not Located
Fluke 333 Meter	2104	Stolen

Table 3. *The Mobile Sprayer was the only capital asset not located.*

The Mobile Sprayer in Table 3 was the capital asset that we did not find. It was valued at $5,210. The property manager did not know its location or even that it was assigned to PW Operations. Further investigation could reveal that it was listed in error on the PW Operations capital assets list, and should be listed on the capital asset list of another division

Line trimmers, or weed whackers, are difficult to keep tagged, as we have found in other audits. In our PW Operations controlled assets search, we found line trimmers, but none of them was tagged, and therefore could not specifically identify them as those listed above.

The Fluke 333 meter was reported stolen. The employee to whom the Fluke 333 Meter was assigned told us that it had been stolen from his truck but he had not reported it.

RECOMMENDATIONS:
1. **The Mobile Sprayer with 325 Gallon Tank should be discussed with the Mayor's Office accounting section to determine whether it is correctly listed on the Public Works Operations capital asset list.**

2. **The Fluke 333 Meter should be reported as stolen in a letter to the Mayor, and removed from the controlled asset list.**

3. **Other controlled assets not located should be searched for and if not found reported in a letter to the Mayor as missing.**

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Some controlled assets were not tagged or a property number was not assigned to them. PW Operations faces the challenge of keeping controlled asset tags affixed to controlled assets despite sometimes severe and dirty work conditions. In our sample, we identified some controlled assets only by what the employee to whom they were assigned told us. For example, one controlled asset was no more than hoses and meters in a box, items difficult for affixing a controlled asset tag. Another item from our sample was a rusty, dirty hydraulic jack.

Moreover, we noted no property tag number assigned to 130 items out of 647 controlled assets listed. The list included serial numbers for some items, but no identification numbers at all for other items. Even so, recording a serial number does not always make an asset easier to identify because it is often difficult to reach and find. For example, we could not find serial numbers on four-wheeler ATVs that did not have the controlled asset tag attached to them.

Different options for tagging controlled assets include affixing the tag to an area not likely to rub off, or painting the number on. Without assigning or affixing a controlled asset number, items more easily become lost or stolen.

One County division with many controlled assets has even acquired software for tracking and managing these items. A hand-held electronic scanner reads bar-coded controlled asset tags affixed to each item, and the information readily downloads to the electronic system as it automatically compares the count against the expected count recorded in the system.

In accordance with Countywide Policy #1125, *Safeguarding Property/Assets*, we noted that a Controlled Asset List – Employee was maintained, and most controlled assets were assigned to the employees that used them. The Controlled Asset-Employee list reduced the challenge of managing so many controlled assets by assigning responsibility for an asset to a specific employee.

RECOMMENDATIONS:
1. **Management and tracking of controlled assets should include the option of an electronic tracking system with bar-code tags readable by hand-held scanners.**

2. **A property tag should be affixed to all controlled assets, either in a place not vulnerable to rubbing off; if the asset cannot be tagged, the tag should be placed in a notebook and the asset identified as not suitable for tagging.**

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Different numbering systems were sometimes used to identify the same asset. We identified three numbering systems used to identify capital and controls assets. These numbering systems were

maintained by, 1) Public Works Operations, 2) Fleet Management, and 3) The Mayor's Accounting Section.

On the capital assets list, we noted that the Mayor's Accounting Section listed most items by the PW Operations-assigned property number, but in some cases listed them by the five-digit number the Accounting Section typically assigns. Some assets that lacked the Mayor's Office tag, could not be efficiently identified without relying on the property manager's word. This undermines the purpose of the capital asset list. This issue is discussed in the recommendation below. These assets otherwise had the PW Operations number plainly painted on them, but the PW Operations number was not included on the Capital Asset list.

In the case of controlled assets, a Fleet Management controlled asset number was sometimes affixed. Since Fleet Management performs all mechanical repairs, this number was painted onto many items, and a Fleet number even identified some items on the controlled asset list. Sometimes a physical asset showed the five-digit Fleet controlled asset number but not the four-digit PW Operations controlled asset number. The assigning of so many numbers only creates confusion in managing capital and controlled assets.

RECOMMENDATIONS:
1. **PW Operations management should work with the Mayor's Office accounting section to change standard five-digit capital assets numbers on the list to the number assigned by PW Operations.**

2. **A uniform property tag numbering system should be developed to identify all items by the same number between PW Operations and Fleet Management.**

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The controlled asset list sometimes did not include any purchasing information for computers. In our audit work we sampled controlled asset purchases from the past year to determine if items purchased had been included on the controlled asset list. We selected nine purchases, five of which were Dell computers. Because several Dell computers may have the same model number we had difficulty finding the ones purchased among 647 items on the controlled asset list. Some of these computers listed a purchase date, but no other purchasing information. We eventually found them with the help of the controlled asset manager. Without listing any purchasing data, identical computers could easily become lost or stolen; this is less important with keyboards and monitors.

RECOMMENDATION:
The controlled asset list should include purchase invoice numbers for computers (but not necessarily keyboards or monitors).

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WAREHOUSE OPERATIONS

Our finding in the area of Warehouse Operations is the following:

➢ *The count for over half of warehouse items examined differed from the amount recorded in QuickBooks.*

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The count for over half of warehouse items examined differed from the amount recorded in QuickBooks. We spot checked 26 out of 361 warehouse items listed in QuickBooks, and found six with counts less than what QuickBooks indicated, and 10 with counts more than in QuickBooks. Table 4 below recaps these differences.

Differences in Auditor Warehouse Count					
Description	QB Count	Aud Count	Diff	Cost	Ext Cost
Conc Cone Offset	2	0	(2)	$150.00	($300.00)
Fire Ext. Bracket	49	37	(12)	$19.36	($232.32)
Ballast 8" Tube	2	0	(2)	$41.24	($82.48)
Hook, 3/8" CL-Grab	10	8	(2)	$13.11	($26.22)
Shovel, Square	8	5	(3)	$6.99	($20.97)
Vest Extra Large	23	21	(2)	$8.50	($17.00)
Brake Fluid	23	27	4	$1.01	$4.04
Sign, Cone (Arrow)	4	5	1	$5.61	$5.61
Saw Blade, 21" Tree	3	6	3	$2.89	$8.67
Shovel, Round	10	13	3	$6.99	$20.97
Pruners	4	5	1	$34.71	$34.71
Sign, Stop, Slow	6	7	1	$48.75	$48.75
Ratchet Strap, 2"	4	6	2	$27.00	$54.00
ADA Cast Inserts	22	23	1	$119.95	$119.95
Sign, Fresh Oil	3	7	4	$119.90	$479.60
Adapter Ring 1 1/2 Inch	11	22	11	$51.00	$561.00

Table 4. *Some counts exceeded and others were less than QuickBooks amounts.*

With so many differences, items could easily be stolen and the theft not detected. We also found confusion by staff in identifying some items. When we asked to see the 1½ inch adapter ring noted in Table 4, there was difficulty in distinguishing between the 1¼ and 1½ inch cast iron adapter rings.

Also we noted several lights bulbs and florescent tubes listed in QuickBooks that warehouse employees were unable to identify. They stated that these items were intended for removal from the warehouse and transfer to the PW Operations electrical department.

As part of its operational function, the warehouse allows items to be checked out, such as shovels or saws, or items can be purchased and charged to a project. An invoice is produced from QuickBooks for purchased items, and the invoice is included with daily documentation of cost data entered into PWRK. No warehouse items were tagged, and items available for purchase versus those intended for checkout were not distinguished in separate categories or by separate lists.

RECOMMENDATIONS:
1. **Management should implement a tagging system for warehouse items and upgrade the electronic management system to provide more orderly tracking of warehouse items.**

2. **Items available for checkout should be distinguished from those available for purchase, and two separate lists should be maintained.**

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We appreciate the time, effort, and thought spent on our behalf by you and your staff in answering our questions, researching materials, and allowing us access to records during our audit. Because of your many other duties and concerns, we especially appreciated your prompt and timely answers and work. We trust that implementation of these recommendations will provide for more efficient operations at Public Works Operations and better safeguarding of County assets. Please feel free to contact me if you have any further questions.

Sincerely,
Gregory P. Hawkins
Salt Lake County Auditor

By: _____
Larry Decker, CPA
Senior Deputy Auditor

Cc: Kevyn Smeltzer
         Lynn Erickson