

AUDIT REPORT

Old Mill Golf Course *Theft Investigation*

OCTOBER 2022



Chris Harding, CPA, CFE, CIA
County Auditor

Office of the Auditor
Salt Lake County

Audit Team

Brenda Nelson, CISA, Audit Manager
Edward Jenje, CISA, Senior Internal Auditor

Audit Management

Chris Harding, CPA, CFE, CIA, Auditor
Richard Jaussi, MBA, Chief Deputy Auditor
Shawna Ahlborn, Audit Division Director



Office of the Auditor
Salt Lake County
2001 S State Street, Ste N3-300
Salt Lake City, UT 84190-1100
Phone: (385) 468-7200

www.slco.org/auditor

Salt Lake County Auditor



Chris Harding, CPA, CFE, CIA
County Auditor

2001 S State Street, Ste N3-300, Salt Lake City, UT 84190
Phone: (385) 468-7200 www.slco.org/auditor

AUDITOR'S LETTER

We audited Old Mill golf course after a related audit uncovered red flags, and concerns about internal controls related to cash receipting and depositing procedures were noted during a separate county-wide audit of the golf courses.

During this audit, we uncovered misappropriated assets directly related to a lack of internal control. We brought this to management's attention, and the employee responsible was terminated. We were asked by the District Attorney's (DA) office to postpone our audit report so they could have time to investigate. Earlier this month, we were informed by the DA that we could issue our report.

This audit is authorized pursuant to Utah Code Ann. 17-19a-401 "County Auditor Investigative Powers – Report of Findings." We conducted this audit in accordance with generally accepted government auditing standards (GAGAS), except for the requirement in GAGAS 3.18, which states, "In all matters relating to the GAGAS engagement, auditors and audit organizations must be independent from an audited entity." GAGAS states in 3.21, "Independence comprises the following:

- a. Independence of mind: The state of mind that permits the conduct of an engagement without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and professional skepticism.
- b. Independence in appearance: The absence of circumstances that would cause a reasonable and informed third party to reasonably conclude that the integrity, objectivity, or professional skepticism of an audit organization or member of the engagement team had been compromised.**

Our state statute, 17-19a-206 Performance audit services, reads:

(1) A county auditor shall, under the direction and supervision of the county legislative body or county executive and subject to Subsections (1)(b) and (2), provide performance audit services for a county office, department, division, or other county entity. A county auditor may not conduct a performance audit of the auditor's own office.

(2) The county legislative body or county executive shall establish the goals and nature of a performance audit and related services.

Although this audit is not a performance audit, GAGAS 3.19 states: "auditors and

audit organizations should avoid situations that could lead reasonable and informed third parties to conclude that the auditors and audit organizations are not independent and thus are not capable of exercising objective and impartial judgment on all issues associated with conducting the engagement and reporting on the work.”

A reasonable and informed third party is defined by GAGAS: “As evaluated by a hypothetical person, a person who possesses skills, knowledge, and experience to objectively evaluate the appropriateness of the auditor’s judgments and conclusions. This evaluation entails weighing all the relevant facts and circumstances, including any safeguards applied, that the auditor knows, or could reasonably be expected to know, at the time that the evaluation is made.”

Although we are working with the State Legislature, County Council and Mayor, Utah Association of Counties, Utah Association of CPAs, to change this statute, we currently have no control or ability to change this statute. As such there is a risk that readers of our report would conclude that we are not capable of exercising objective and impartial judgment on the audit subject matter.

GAGAS standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Except for the independence issues above, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.”

We appreciate the leaders and team members at the various agencies and departments who shared their time and knowledge with us during the audit.

Please contact me at 385-468-7200 with any questions.

A handwritten signature in black ink, appearing to read "Chris Harding". The signature is fluid and cursive, with a large initial "C" and "H".

Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor



Old Mill Golf Course Theft Investigation

OCTOBER 2022

The objectives of the review were to:

1. Review Old Mill's cash receipting and depositing procedures and identify any internal control weaknesses or issues that provided an opportunity for the theft and offer recommendations for correcting those issues to help prevent theft of cash receipts in the future.
2. Determine if Old Mill's current cash receipting and depositing procedures comply with county policies, and if Parks and Recreation has established adequate controls to help prevent and detect theft of cash receipts.

REPORT HIGHLIGHTS

In the course of conducting a financial audit of the six Salt Lake County golf courses it was discovered that theft had occurred at the Old Mill Golf Course.

This theft was possible because of a lack of internal controls and management not reconciling the cash receipts.

Lack of management oversight of depositing procedures at Old Mill enabled the Assistant Golf Professional to conceal theft of County funds.

Parks and Recreation fiscal staff did not investigate and resolve cash deposit discrepancies at Old Mill revealed during monthly bank reconciliations.

The Assistant Golf Pro misappropriated cash deposits and kept or destroyed the pink and white deposit slip copies. No additional measures were required to conceal the theft because the employee had access to the cash and a review was not performed by the Golf Course Professional to verify all deposit documentation was on file and the bank had received the funds.

The theft was further made possible because, while the bank reconciliation performed by the Parks and Recreation Accountant noted the shortage, follow-up was not performed with the bank or the Golf Course to determine the cause.

Parks and Recreation has implemented the Auditor's recommendations.

Why This Matters - any organization not following adequate segregation of duties has a higher likelihood of waste, fraud and abuse. Lack of controls allowed theft to occur at the golf course.

CONTENTS

BACKGROUND	1
SCOPE	2
CONCLUSIONS	2
FINDING 1	4
FINDING 2	5
FINDING 3	7
APPENDIXES:	9

AGENCY RESPONSE

PARKS AND RECREATION	11
----------------------------	----

BACKGROUND

Pursuant to Utah State Code Ann. §17-19a-401, County auditor investigative powers – Report of findings, the Salt Lake County Auditor’s Office completed a report on the discovery and review of internal control weaknesses related to employee theft at the Old Mill Golf Course (“Old Mill” or “Golf Course”). The theft was discovered during an audit of cash receipts and receivables at all six of the Salt Lake County Parks and Recreation Division’s (“Parks and Recreation”) Golf Courses.

During the audit, we found discrepancies between the point-of-sale (“POS”) system transaction reports and bank deposit records for Old Mill deposits in our random sample. We noted that on March 7, 2020, the POS system indicated total cash receipts of \$271. However, a corresponding deposit was not found on the bank statement. Similarly, on March 11, 2020, the POS system indicated total cash receipts of \$366. However, the deposit was not found on the bank statement.

Each morning, a member of the merit staff, the Golf Professional or Assistant Golf Professional, reconciled collections per the POS system to funds collected by cashiers and dropped them into the safe. A second merit employee then reviewed the reconciliation. Next, the Golf Professional or Assistant Golf Professional prepared the bank deposit and took it to the bank.

Bank deposit slips consisted of three-part forms. The yellow copy remained at the Golf Course. The white and pink copies were taken to the bank and imprinted with the deposit date and amount. The pink copy was returned to the employee along with a bank receipt for the deposit. Neither the pink copy nor the bank receipt was on file for the deposits that could not be traced to the bank statements. Only the yellow deposit slip copy was on file.

We notified Parks and Recreation management about the missing cash deposits on June 22, 2021. Parks and Recreation and Golf Course management confronted the Assistant Golf Professional about the two missing cash deposits, and he admitted to the \$637 theft. Parks and Recreation management placed the Assistant Golf Professional on administrative leave and initiated their own internal investigation into the matter. They notified the Auditor’s Office, District Attorney’s Office, and Human Resources of the theft on July 9, 2021, in accordance with Countywide Policy 1304, Discovery and Reporting of Wrongdoing or Criminal Activity.

The Assistant Golf Professional had access to the cash because preparing deposits was part of his job duties. He was able to

misappropriate funds because controls were not in place to ensure the deposit occurred was received by the bank as evidenced by an imprinted deposit slip and bank deposit receipt.

The theft was further made possible because, while the Parks and Recreation Accountant's bank reconciliation noted shortages, follow-up was not performed with the bank or the Old Mill Golf Course to determine the cause.

SCOPE

The review of potential internal control failures was initiated after the discovery of missing cash deposits at Old Mill that occurred in March 2020, during an audit of cash receipts and receivables at all six of the County's golf courses. We reviewed the daily depositing procedures at Old Mill and Parks and Recreation's internal controls for preventing and detecting fraud.

CONCLUSIONS

Lack of management oversight of depositing procedures at Old Mill enabled the Assistant Golf Professional to conceal theft of County funds.

Objective: Review Old Mill's cash receipting and depositing procedures and identify any internal control weaknesses or issues that provided the opportunity for the theft to occur and offer recommendations for correcting those issues to help prevent theft of cash receipts in the future.

Answer: Old Mill's cash receipting and depositing procedures had several issues that provided an opportunity for the theft to occur. Lack of management oversight and review of cash receipts and deposit records.

- Old Mill management was not reviewing deposit documentation to ensure that both yellow and pink, imprinted deposit slip copies, and bank deposit receipts were retained on file.
- Old Mill management was not reconciling daily cash receipt totals to the pink, imprinted deposit slip copies, and the bank deposit receipts, to ensure that all cash collections were deposited with the bank.

Parks and Recreation fiscal staff did not investigate and resolve cash deposit discrepancies at Old Mill revealed during monthly bank

reconciliations.

Objective: Determine if Old Mill's current cash receipting and depositing procedures comply with county policies and if Parks and Recreation management has established adequate controls to help prevent and detect theft of cash receipts.

Answer: Parks and Recreation fiscal staff were not investigating deposit discrepancies at Old Mill that were noted during bank reconciliations.

The Assistant Golf Pro misappropriated cash deposits and kept or destroyed the pink and white deposit slip copies. No additional measures were required to conceal the theft because the employee had access to the cash and a review was not performed by the Golf Course Professional to verify all deposit documentation was on file and the bank had received the funds.

The theft was further made possible because, while the bank reconciliation performed by the Parks and Recreation Accountant noted the shortage, follow-up was not performed with the bank or the Golf Course to determine the cause.

FINDING 1 AND RECOMMENDATION

Bank Deposit Records Were Incomplete

Risk Rating: *Critical Risk Finding*

The bank imprinted copy of the deposit slips and the bank deposit receipts were not on file.

Old Mill Golf Course did not have the pink copies nor the bank receipts for the deposits that we failed to trace to the bank statements. Yellow copies, that did not have the bank imprinted information, were the only deposit slips on file.

Countywide Policy 1062, Management of Public Funds, Section IV. C., Deposits, states that:

“Each deposit should include an original and duplicate copy of the bank deposit slip. Agencies should prepare or make additional copies of bank deposit slips to accommodate Agency record keeping and establish audit trails for reconstructing transactions...”

Deposit slips were completed in triplicate. The top, white copy was retained by the bank. The pink and yellow copies were filed at the Golf Course. When funds were remitted to the bank only the white and pink copies were taken to the bank. Once the money was received by the bank, the amount and date of the deposit was imprinted on the pink copy. The bank also provided a printed transaction receipt for the deposit.

Imprinted copies were not retained on file because the funds were never deposited. By discarding the pink copies, the employee attempted to conceal the theft. Management overlooked the missing deposit slips.

Management was not performing proper supervisory oversight and funds were misappropriated.

1.1

RECOMMENDATION

Maintain Bank Records

We recommend that Golf Course management ensure the pink copy of the deposit slip is on file and contains the bank’s imprint with the date, deposit amount, and account number. A copy of the printed transaction receipt issued by the bank should be maintained on file and verified by management.

AGENCY RESPONSE: AGREE, IMPLEMENTATION DATE - AUGUST 2022

SEE PAGE 11 FOR THE AGENCY’S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 2 AND RECOMMENDATIONS

Cash Deposit Inconsistencies were Overlooked

Risk Rating: *Significant Risk Finding*

Old Mill management was not reviewing and reconciling daily cash receipt totals to imprinted bank deposit slips, even though they were signing the master balance sheet to indicate that the appropriate reviews had been done. This is a critical check to ensure that all cash collections are accounted for and deposited in the bank.

Countywide policy requires that a county agency's management ensure that cash register balancing procedures include a reconciliation between the total cash receipts from the cash register transaction log to the total cash deposit amount recorded on the bank deposit slip. With any balancing procedure, the cash receipts total, including the breakdown between cash and check receipts, should match the bank deposit slip total.

Countywide Policy 1062, Management of Public Funds, Section III. Collections, H.1.b., states:

"A 'master' balance sheet may be prepared to accumulate totals of individual cash balance sheets from each cash register. With any balancing procedure, the cash count total, including the breakdown by cash and check composition, should match the deposit slip total."

Furthermore, an employee besides the individual who prepared the deposit, preferably with equal or higher authority, should review and reconcile the total cash collections to the bank deposit slip. The purpose of this step is to ensure that the total amount of cash collections matches the total cash deposit amount on the bank deposit slip. The reviewer should sign the cash balance sheet to record that the review was completed.

Countywide Policy 1062, Section IV. Depositing Procedures, B.2., states:

"The 'master' balance sheet shall be reviewed and reconciled to the bank deposit slip and signed by another Employee designated by County Agency Management; and if possible, by an individual with equal or higher authority than the individual who prepared the deposit."

We found that management at Old Mill was not conducting a

Management at Old Mill either overlooked or was not aware of the fact that deposit records needed to be reviewed against bank imprinted deposit slips and/or deposit transaction receipts.

thorough review and reconciliation of cash receipts recorded on the master balance sheets to the bank deposit slips, even though they had signed the deposit paperwork to indicate that the appropriate reviews had been done. We identified two different days in March 2020 from our audit sample where pink copies of the bank deposit slips and the deposit transaction receipts from the bank were missing from the deposit records at the Golf Course.

We noted that on March 7, 2020, according to the POS system transaction log, cash receipts totaled \$271.00 for the day. Then on March 11, 2020, the transaction log reported that daily cash receipts totaled \$366.00. We traced all deposits in our sample to the bank statement. However, we noted the cash deposits on March 7, 2020 and March 11, 2020 were not found on the bank statement and were never deposited with the bank. The deposit slip was on file at Old Mill but was not imprinted on by the bank.

The Assistant Golf Professional was aware that controls were not in place to confirm funds were deposited at Old Mill and used the opportunity to misappropriate cash receipts for both days and dispose of the deposit bank deposit slips to cover up the theft.

2.1

RECOMMENDATION

Verify Bank Deposits

We recommend that Golf Course management review and verify the bank deposit slips along with the bank receipts, and match deposits per the POS report.

AGENCY RESPONSE: AGREE, IMPLEMENTATION DATE - AUGUST 2022

SEE PAGE 11 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

2.2

RECOMMENDATION

Train Staff on Policy

We recommend senior management consider retraining Golf Course managers and designated staff on the deposit review process, including verification of receipt by the bank.

AGENCY RESPONSE: AGREE, IMPLEMENTATION DATE - JULY 2022

SEE PAGE 11 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 3 AND RECOMMENDATIONS

Bank Reconciliation Discrepancies Were Not Resolved

Risk Rating: *Significant Risk Finding*

Management reviews performed at the Golf Course did not include confirmation of the deposit. Cash deposit discrepancies detected in Old Mill's depository account were either overlooked or ignored by Parks and Recreation's fiscal staff.

The March 2020 bank reconciliation prepared by Parks and Recreation administration included a shortage of \$1,879, noted as deposit discrepancies for the Old Mill Golf Course. However, there was no evidence on file to indicate the amount was investigated or followed up on. See Appendix B for details.

Bank reconciliations are a critical internal control over cash receipts and deposits. A bank reconciliation compares an entity's bank account balance to its financial records and helps to identify errors, irregularities, and fraud.

Countywide policy requires that a county agency's management perform a bank reconciliation on the agency's depository account at least monthly. The reconciliation should include identifying and determining the cause of any errors or deposit discrepancies that could be the reason for the bank account balance to be different from their financial records. A completed bank reconciliation outlines any errors or discrepancies found, determines the cause, and prepares adjusting entries to the agency's financial records when transactions have been entered incorrectly.

Countywide Policy 1062, Section IV. Depositing Procedures, G.2., states:

"A Bank Reconciliation shall be performed at least monthly by an Employee designated by County Agency Management. Cashiers or Employees who prepare deposits shall not perform the Bank Reconciliation."

When we inquired with the Parks and Recreation Accountant, she indicated that she shared the reconciliations with the Parks and Recreation Fiscal Coordinator, and that Journal Vouchers (including the reconciliations) were approved by either the Fiscal Manager or Assistant Fiscal Manager. However, no further action was taken regarding variances.

Misappropriated funds were not detected and corrected in a timely manner.

We recommend Parks and Recreation management ensure revenue reported in the Agency's account records agree to remittances to the bank per the bank statements.

AGENCY RESPONSE: AGREE, IMPLEMENTATION DATE - AUGUST 2022

SEE PAGE 11 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

We recommend discrepancies in the amount reported versus the deposits received per the bank statements be investigated, and where possible, corrected. Steps performed should be documented and retained on file. Variances and investigation results should be communicated to Parks and Recreation and Golf Course management.

AGENCY RESPONSE: AGREE, IMPLEMENTATION DATE - AUGUST 2022

SEE PAGE 11 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

APPENDIX A: MISSING BANK DEPOSITS

Date	Cash Total	American Express Total	Discover Total	Master-Card Total	Visa Total	FORE! Grand Total (P)	Cash Due for Deposit	Bank Statement
3/7/20	271.00	967.00	28.00	306.00	3,578.00	5,150.00	271.00	Not Found
3/11/20	366.00	668.00	45.00	232.00	1,680.26	2,991.26	366.00	Not Found

APPENDIX B: DEPOSIT DISCREPANCIES

MARCH 2020 GOLF ACCOUNT 41288999		BANK REFERENCE NUMBER	Cash Report	FEBRUARY	IN TRANSIT APRIL	Diff Deposit discrepancies	American-Express Discount	GIFT CARDS RECORDED IN	credit memo's	Total Report	Bank Deposits	Deposit Difference	Bank Debit Memos Chargebacks	Total Bank	Disc. Fees	Returned Checks
Meadowbrook 3820000100	376000	31,703.43	18,251.40			-129.37				49,805.46	49,805.44	0.00		49,805.46	-329.91	
Mick Riley 3820000200	377000	14,320.91	7,318.00			7.00	-49.20			21,491.71	21,491.71	0.00		21,491.71	-525.81	
Mountain View 3820000300	378000	44,867.45	16,561.00			-207.64	-20.92	1,525.00		62,412.88	62,412.88	0.00		62,412.88	-212.20	
Put Lft 3820000400	379000	19,292.34	9,343.00			-1,079.00	-115.48			25,541.56	25,541.55	0.00		25,541.55	-149.41	
Riverbend 3820000500	380000	31,359.24	13,723.00			-148.34	-148.34			47,900.94	47,900.91	0.00		47,900.91	-481.99	
South Mountain 3820000600	381000	28,187.88				-194.55	-194.55	-1,525.00		18,477.53	18,477.53	0.00		18,477.53	-24.00	
trans bank balance credit	2861									0.00				0.00		
		164,739.37	64,306.40	0.00	0.00	-2,764.64	-431.49	0.00	0.00	225,749.64	225,749.64	0.00	0.00	225,749.64	-1,935.79	0.00
								0.00	0.00		225,749.64	0.00	0.00	225,749.64	1,935.79	0.00
								0.00	0.00	0.00	0.00	Debit Memos				
								-1,935.79	-1,935.79	-1,935.79	-1,935.79	Credit Card Fees & Dep. Slips				
								0.00	0.00	0.00	0.00	Returned Checks				
								-223,813.64	-223,813.65	-223,813.64	-223,813.65	Zero Balance Transfers				
								0.00	0.00	0.00	0.00	PRIOR MONTH ADJUSTMENTS				
								0.00	0.00	0.00	0.00	Prev. Balance				
								0.21	0.00	0.21	0.00	Bank Balance				
								0.00	0.00	0.00	0.00					
								0.21	0.00	0.21	0.00					

*Source: Reconciliation prepared by the Parks and Rec. Accountant. This document was part of PeopleSoft revenue journal backups.

AGENCY RESPONSE:



JENNY WILSON
Salt Lake County Mayor

October 12, 2022

Robin B. Chalhoub
Department Director
Community Services

MARTIN JENSEN
Division Director
Parks & Recreation

Salt Lake County
Government Center
2001 S. State Street
Suite S4-700
(385) 468-1800

Auditor Chris Harding, CPA
Office of the Auditor
Salt Lake County
2001 S State Street
Salt Lake City, UT 84121

Dear Auditor Harding,

Salt Lake County Parks & Recreation welcomes the Auditor's Office review of our operations. Pursuant to Utah Code Ann. §17-19a-401, we understand this is an important part of ensuring that county assets are appropriately utilized, and we embrace this opportunity for improvement.

Parks & Recreation appreciates the partnership with the Auditor's Office. Upon discovery of the theft at the Old Mill Golf Course, Parks & Recreation acted swiftly to rectify the situation and notified the proper authorities according to policy. The employee was placed on administrative leave and ended their employment with Salt Lake County. Parks & Recreation fiscal staff immediately moved to conduct an internal audit of cash handling procedures and strengthen internal controls. This action resulted in improved processes and focused training of golf course management. The funds that were discovered missing have been fully paid back to the County.

Please find our responses below to each of the recommendations made in your report.

We appreciate the insight into our operations and look forward to future collaborations with your office.

Thanks,

Martin Jensen Digitally signed by Martin Jensen
Date: 2022.10.12 14:17:31
-06'00'

Martin Jensen
Director, Salt Lake County Parks & Recreation

AUDIT FINDING 1: Bank Deposit Records Were Incomplete

RECOMMENDATION 1.1		
We recommend that Golf Course management ensure the pink copy of the deposit slip is on file and contains the bank's imprint with the date, deposit amount, and account number. A copy of the printed transaction receipt issued by the bank should be maintained on file and verified by management.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Implemented August 2022	Brent Laulusa, Fiscal Manager

Narrative for Recommendation 1.1 including action plan.

Parks and Recreation created a central electronic document storage to which Golf Course management uploads the daily deposit documentation that contains the pink copy with the bank's imprint with date, amount, and account number. Golf Course management retains all hard copies at each course in accordance with record retention schedules. The documentation is reviewed and verified by Golf Course management and further reviewed by Parks and Recreation fiscal.

AUDIT FINDING 2: Cash Deposit Inconsistencies were Overlooked

RECOMMENDATION 2.1		
We recommend that Golf Course management review and verify the bank deposit slips along with the bank receipts, and match deposits per the POS report.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Implemented August 2022	Troy Watkins, Meadowbrook Golf Course Manager Adam Johnson, Mick Riley GCM Mark Owen, Mountain View GCM Wade Olsen, Old Mill GCM Steve Young, Riverbend GCM Brian Schramm, South Mountain GCM

Narrative for Recommendation 2.1 including action plan.

Golf Course management will review individual balance sheets, bank deposit slips, and point-of-sale reports and sign to indicate verified transactions and amounts. After review, Golf Course management will upload the documentation to the central electronic document storage for further review by Parks and Recreation fiscal team.

RECOMMENDATION 2.2		
We recommend senior management consider retraining Golf Course managers and designated staff on the deposit review process, including verification of receipt by the bank.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Implemented July 2022	Brent Laulusa, Fiscal Manager Anna Bostrom, Accountant

Narrative for Recommendation 2.2 including action plan.

Parks and Recreation fiscal team trained all Golf Course management on the daily deposit process, document review and verification, and bank receipts in July 2022. This training covered the central electronic document storage and expectations to review, verify and upload documents for deposits.

AUDIT FINDING 3: Bank Reconciliation Discrepancies Were Not Resolved

RECOMMENDATION 3.1		
We recommend Parks and Recreation management ensure revenue reported in the Agency's account records agree to remittances to the bank per the bank statements.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Implemented August 2022	Brent Laulusa, Fiscal Manager Anna Bostrom, Accountant

Narrative for Recommendation 3.1 including action plan.

Parks and Recreation fiscal manager and accountant has improved and strengthened the monthly bank reconciliations to ensure that all discrepancies between bank statements, credit card service providers, and point-of-sale system are accounted, documented, investigated, and comply with county policy and Mayor’s Finance accounting procedure manual.

RECOMMENDATION 3.2		
We recommend discrepancies in the amount reported versus the deposits received per the bank statements be investigated, and where possible, corrected. Steps performed should be documented and retained on file. Variances and investigation results should be communicated to Parks and Recreation and Golf Course management.		
Agree or Disagree with Recommendation	Target date to complete implementation activities (Generally expected within 60 to 90 days)	Name and Title of specific point of contact for implementation
Agree	Implemented August 2022	Fiscal Manager: Brent Laulusa, Accountant: Anna Bostrom, Golf Course Manager: Troy Watkins, Meadowbrook Adam Johnson, Mick Riley GCM Mark Owen, Mountain View GCM Wade Olsen, Old Mill GCM Steve Young, Riverbend GCM Brian Schramm, South Mountain GCM

Narrative for Recommendation 3.2 including action plan.

Parks and Recreation fiscal manager and accountant has improved and strengthen the monthly bank reconciliations to ensure that all discrepancies between bank statements, credit card service providers, and point-of-sale system are accounted, documented, investigated, and comply with county policy and Mayor’s Finance accounting procedure manual.

The golf course manager will ensure that MPF Form 11 is completed and signed by the cashier and golf course manager every month for all cashiers to acknowledge and document overages and shortages. The hard copy MPF Form 11 log will be retained at



each course in accordance with record retention schedules. To improve and strengthen controls, Parks and Recreation fiscal manager and fiscal team created a central electronic storage of all deposit documentation and logs for further fiscal review.