

# FOLLOW-UP AUDIT REPORT

# Old Mill Golf Course *Theft Investigation*

NOVEMBER 2023



Chris Harding, CPA, CFE, CIA  
County Auditor

Office of the Auditor  
Salt Lake County

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# Salt Lake County Auditor



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## AUDITOR'S LETTER

In keeping with generally accepted government auditing standards and Auditor's Office policy, as authorized by Utah Code, we have a responsibility to monitor and follow up on audit recommendations to ensure county agencies address audit findings through appropriate corrective action and to aid us in planning future audits.

This letter serves as the follow-up audit report for the Old Mill Golf Course Theft Investigation. The original audit report was issued in October 2022. The original audit report identified 3 findings with 5 recommendations. Since the preliminary follow-up, Old Mill Golf Course has fully implemented 4 of the 5 recommendations, and 1 recommendation is in progress.

In this follow-up, 1 recommendation under the third finding related to bank reconciliation discrepancies is still being addressed. Specifically, the recommendation to investigate and correct variances in reported amounts versus deposits received per bank statements has seen partial progress. However, there remain instances where cash over/short logs lack the requisite cashier initials and explanations for discrepancies exceeding \$30. This is a critical control that requires immediate attention to ensure the accuracy and integrity of financial records and to prevent possible misappropriation of funds.

No further follow-up work will be performed by our office until the additional follow-up scheduled for around April 2024. It is crucial that Old Mill Golf Course management completes the implementation of all recommendations, particularly the one outstanding, to mitigate associated risks.

We performed this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by all county stakeholders during this audit. Please review the enclosed audit report for detailed findings and recommendations, and feel free to contact me at 385-468-7200 with any questions.

A handwritten signature in black ink, appearing to read "Chris Harding".

Chris Harding, CPA, CFE, CIA  
County Auditor

# Action Since Audit Report

## Old Mill Golf Course Theft Investigation

3 findings with 5 recommendations found in October 2022.

Old Mill Golf Course has fully implemented 4 of the 5 recommendations and one recommendation is in progress.



FULLY  
IMPLEMENTED

4



IMPLEMENTATION IN  
PROGRESS

1

## Remaining Risks

The Salt Lake County Auditor's Office will conduct an additional follow-up around April 2024.

## 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.

Agency Action - Implemented our recommendation.

## 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.

Agency action - Implemented our recommendation.



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.

Agency action - Implemented our recommendation.

## 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.

Agency Action - Implemented our recommendation.



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.

Agency action - Implementation in Progress due to sample testing finding some Cash Over/Short logs not having the cashier initial next to the over/short amount nor explanation of an over/short amount of \$30. Second follow up required.