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A Report to the  
Citizens of Salt Lake County  
The County Mayor and the  
County Council

Follow-up Audit:  
An Audit of Key Controls at the  
West Jordan Library



OFFICE OF THE  
SALT LAKE COUNTY  
AUDITOR

SCOTT TINGLEY  
COUNTY AUDITOR

August 2020

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West Jordan Library

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OFFICE OF THE SALT LAKE COUNTY AUDITOR  
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OUR MISSION

To foster informed decision making, strengthen the internal control environment, and improve operational efficiency and effectiveness for Salt Lake County, through independent and objective audits, analysis, communication, and training.

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August 31, 2020

Jim Cooper, Director  
Salt Lake County Library Services  
8030 South 1825 West  
Salt Lake City, UT 84088

Re: Follow-up Audit: An Audit of Key Controls at the West Jordan Library, Report Number 2018-MLR19

Dear Jim,

We have completed follow-up work on the audit recommendations contained in Report Number 2018-MLR19, An Audit of Key Controls at the West Jordan Library, issued May 2018.

Our follow-up audit work found that the West Jordan Library ("West Jordan") has successfully implemented three out of the four recommendations issued in the original audit report. The remaining issue was closed after consulting with the Library Manager and determining that implementation of the recommendation would be overly burdensome compared to their current procedures and the low level of risk associated with the original audit finding. The staff at West Jordan should be commended for their efforts in implementing these recommendations for improvement.

We truly appreciate the time and efforts of the employees at the West Jordan Library throughout the follow-up audit. Our work was made possible by their cooperation and prompt attention given to our requests. If you have any questions, please feel free to contact Shawna Ahlborn, Audit Services Division Administrator, at (385) 468-7179 or Brenda Nelson, Audit Manager, at (385) 468-7178.

Sincerely,

Scott Tingley, CIA, CGAP  
Salt Lake County Auditor

Cc: Holly Yocom, Director, Department of Community Services  
Lori Okino, Fiscal Administrator, Department of Community Services  
Leslie Workman-Webster, Associate Director – Finance and Operations, Library Services  
Russell Snow, Fiscal Manager, Library Services

## Follow-up Audit Results

### **Finding 2.1: Management at West Jordan did not review, and sign-off on no-sale transactions created by cashiers.**

Recommendation	Action Taken	Status
<b>We recommend that a supervisor at West Jordan review daily transaction logs and sign-off for all no-sale transactions.</b>	Currently, a supervisor signs-off on the entire day's deposit packet at the library. No-sales are part of the daily transaction log that is reviewed each day in the deposit packet. We determined that it would be overly burdensome for the supervisor to conduct a separate review of no-sale transactions, compared to the low level of risk associated with the original audit finding.	<b>Closed</b>

### **Finding 3.1: The Property Manager did not update the controlled assets list when new controlled assets were purchased.**

Recommendation	Action Taken	Status
<b>We recommend that the Property Manager at West Jordan update the controlled assets list as soon as possible when controlled assets are replaced, or purchased, to ensure that controlled assets are properly identified, accounted for, and safeguarded against loss or theft.</b>	Management revised asset procedures to ensure the property manager is notified of all asset purchases and adds them to the asset list. Testing confirmed recent equipment had been added.	<b>Implemented</b>

### **Finding 3.2: The Property Manager did not update the controlled assets list or complete the correct form to show the current location of an asset that had been loaned to another library.**

Recommendation	Action Taken	Status
<b>We recommend that the Property Manager at West Jordan complete a Form PM-3 to document the loaning of the projector to Bingham Creek as soon as possible and update the asset list to show the current location of the asset.</b>	The Library's policy manual " <i>ITS – Capital and Controlled Asset Procedures</i> ," was updated to require documenting transfers of assets within the Library's KACE system. An example transfer was reviewed. The revised controlled asset procedures and tracking mechanism adequately address the control weakness identified and finding recommendation.	<b>Implemented</b>

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**Finding 3.3: The Property Manager did not use the *Controlled Assets Inventory Form – Employee* to establish personal responsibility for controlled assets assigned to specific employees.**

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Recommendation	Action Taken	Status
<b>We recommend that the Property Manager implement the use of the <i>Controlled Assets Inventory Form – Employee</i> for assets assigned to a specific employee, and that each form is signed and dated by the employee to acknowledge that it is an accurate and complete list.</b>	Library Services uses their own Controlled Asset Inventory Form and has the employee sign this form as outlined in the Library’s policy manual “ <i>ITS – Capital and Controlled Asset Procedures.</i> ” The asset procedures adequately address the control weakness identified.	<b>Implemented</b>

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## Appendix A: Additional Information

<b>Scope &amp; Objectives</b>	Generally accepted <i>Government Auditing Standards (GAO-18-568G)</i> , require that auditors perform follow-up audit work to determine if appropriate corrective action has been taken to address issues, findings, and deficiencies identified in prior audit engagements. The primary objective of this follow-up audit was to determine the status of management actions to address the findings reported in Report Number 2018-MLR19, <i>An Audit of Key Controls at the West Jordan Library</i> , issued May 2018.
<b>Background</b>	The original audit evaluated the design, implementation, and effectiveness of the West Jordan Library's key controls. We examined assets, records, and transactions in the areas of change funds, petty cash and other imprest accounts, cash handling and daily deposits, customer accounts receivable, capital and controlled assets, and purchasing card use. The original audit identified four findings related to the audit objectives.

Appendix B: Follow-up Audit Implementation Status			
Implemented	In Process	Not Implemented	Closed
The agency has implemented our recommendation or has adequately addressed the original issue or finding in all respects as verified by the follow-up audit. No further follow-up is required.	The agency is in the process of implementing our recommendation. Additional follow-up may be required.	The agency has taken no action to implement our recommendation. Additional follow-up may be required.	Circumstances have changed surrounding our original finding or recommendation that make it no longer applicable, or the agency will only implement a portion of our recommendation as verified by the follow-up audit. No further follow-up is required.