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

An Audit of
Key Controls at the
Old Mill Golf Course



OFFICE OF THE
SALT LAKE COUNTY
AUDITOR

SCOTT TINGLEY
COUNTY AUDITOR

July 2018
Report Number 2018-05

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Scott Tingley, CIA, CGAP
SALT LAKE COUNTY AUDITOR

Cherylann Johnson, MBA, CIA, CFE, CRMA
CHIEF DEPUTY AUDITOR

AUDIT MANAGER:
Larry Decker, CPA, CIA

AUDIT STAFF:
James Fire, MBA/Acc
David Lewis, CPA, CIA, CFE, CMA
Mike Hurst, CIA, CFE



OFFICE OF THE SALT LAKE COUNTY AUDITOR
AUDIT SERVICES DIVISION

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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.



SCOTT TINGLEY
CIA, CGAP

Salt Lake County Auditor
STingley@slco.org

CHERYLANN JOHNSON
MBA, CIA, CFE
Chief Deputy Auditor
CAJohnson@slco.org

ROSSELL ROGERS
Senior Advisor
RRogers@slco.org

STUART TSAI
JD, MPA
Property Tax
Division Administrator
STsai@slco.org

**OFFICE OF THE
SALT LAKE COUNTY
AUDITOR**
2001 S State Street, N3-300
PO Box 144575
Salt Lake City, UT 84114-4575

(385) 468-7200; TTY 711
1-866-498-4955 / fax

**Office of the
Salt Lake County Auditor
Scott Tingley, CIA, CGAP**

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**An Audit of Key Controls at the
Old Mill Golf Course**

We recently completed an audit of key controls at the Old Mill Golf Course (Old Mill). The purpose of the audit was to examine financial transactions and business processes at Redwood to determine if internal controls related to cash receipts, receivables, capital and controlled assets, purchasing cards, and inventory were properly implemented and functioning as intended. We performed tests of those key controls to provide assurance that accounting records were complete and accurate, financial transactions and processes complied with established policies, procedures, laws and regulations, and that county assets were adequately safeguarded against the risk of loss, theft, waste, or abuse.

Our work was designed to provide reasonable, but not absolute assurance, that the system of internal controls at Old Mill was adequate, records current, and daily transactions valid. Since our audit included only a sample of items from the period examined, there is a risk that we would not have discovered problems related to assets or transactions not specifically selected for review.

Audit criteria included the Salt Lake County Parks and Recreation Division's own internal policies and procedures, as well as countywide policies such as Countywide Policy 1203, *Petty Cash and Other Imprest Funds*, Countywide Policy 1062, *Management of Public Funds*, and Countywide Policy 1125, *Safeguarding Property/Assets*.

By its nature, this report focuses on issues, exceptions, findings, and recommendations for improvement. The focus should not be understood to mean that we did not find various strengths and accomplishments. We truly appreciate the time and efforts of the employees of Old Mill Golf Course (Old Mill) throughout the audit. Our work was made possible by their cooperation and prompt attention given to our requests.

Salt Lake County initiated and funded construction of the 18-hole Old Mill Golf Course, which opened in 1998. Its total revenues in 2017 of \$1.6 million ranked highest among the six County golf courses in operation.

Objectives

The objectives of the audit were to identify and perform tests of key controls at Old Mill to:

- Determine if internal controls are designed properly and functioning as intended to ensure that county financial transactions are recorded and reported accurately and completely, and free from significant error;
- Determine if financial transactions and business processes comply with applicable laws, regulations, policies, procedures, and contracts;
- Determine if county management provides adequate fiscal oversight, including monitoring the control environment, over financial transactions and business operations to ensure that transactions are valid and appropriate;
- Provide assurance that county assets are properly safeguarded against the risk of loss, theft, waste, or abuse.

Scope and Methodology

Our audit covered the period from June 1, 2017 through May 31, 2018. Our audit work included a formal examination of financial records related to the following operational areas:

- Petty Cash and Change Funds
- Cash Handling and Daily Deposits
- Capital and Controlled Assets
- Merchandise Inventory
- Concessionaire Operations

In addition to examining financial records, we observed business practices and tested the internal controls surrounding them. We examined daily cash deposits, interviewed employees, physically examined capital and controlled assets, performed a count of petty cash, counted a sample of merchandise inventory in the pro shop, and reviewed the accuracy of commission remittances from the contracted concessionaire who operates the on-site restaurant.

Audit Results

1.0 Petty Cash and Change Funds

We performed a surprise count of the \$500 petty cash fund and \$1,500 change fund at Old Mill and found that they were intact and maintained at the correct amounts as authorized by the Mayor's Office of Financial Administration (Mayor's Finance). We examined all 35 petty cash vouchers and original receipts from purchases made between June 1, 2017 and June 6, 2018. We found that all petty cash purchases were for a legitimate County business purpose, did not exceed the single-purchase limit of \$200, and were properly reviewed and approved by Old Mill management.

The Head Professional at Old Mill had implemented a process whereby cashiers count and record their beginning and ending change fund balances in Excel spreadsheets, and count total cash collections during their shift.

Findings and Recommendations

Finding 1.1: Cashiers at Old Mill were not using the MPF Form 7, *Fund Transfer Ledger*, or a similar form, to document that the change fund balanced to the correct amount each time the change fund was transferred to and from the safe as required in countywide policy.

We found that the cashiers at Old Mill were not documenting that the change fund balanced to the correct amount each time that the change fund was either removed from or returned to the safe. However, we did note that cashiers were required to count the change fund and enter that count into a daily excel spreadsheet each time they started and ended their shift. While these counts could be seen as accomplishing the same goal as a *Fund Transfer Ledger* form, we found that the spreadsheet did not specifically correspond to when the change fund was taken out of or returned to the safe.

Countywide Policy 1062, *Management of Public Funds*, section 2.7.3, states:

"Cashiers shall sign an MPF Form 7, Fund Transfer Ledger, or similar log, each time they retrieve the change fund from the safe or lockbox; and return the fund to the safe or lockbox."

Old Mill's Head Professional indicated that he felt that the information recorded in the daily Excel spreadsheet counts was enough, and in compliance with the requirements of countywide policy. He viewed these electronic files as adequately documenting change fund movement from and return to the safe. Further, he pointed out that cashiers entered a time of day for their counts into the spreadsheet as well.

While the spreadsheet with the earliest time recorded could indicate the cashier who removed the change fund from the safe, we did not find any note, comment, or statement in the spreadsheet that indicated that it was the first time that the change fund was counted that day. Determining the earliest and latest times recorded necessitated opening and searching through separate files for each cashier and did not allow Old Mill management to easily determine which cashier made the initial and final count of the change fund each day.

A *Fund Transfer Ledger* is a key internal control that helps to minimize the risk of theft or loss of County funds. By ensuring that the change fund balances to the correct amount each time it is removed from or returned to the safe, management can better detect when change fund discrepancies or manipulation has occurred and hold cashiers accountable. We recommend that Old Mill revise their current process to be better aligned with the intended purpose of a *Fund Transfer Ledger* and County policy.

Recommendation

We recommend that Old Mill management implement an electronic process or log where cashiers can affirmatively state and sign each day that they retrieved the change fund from and returned it to the safe.

2.0 Cash Handling and Daily Deposits

Our audit examined whether daily collections, cash handling, and depositing procedures at Old Mill complied with Countywide Policy 1062, *Management of Public Funds*. Old Mill charges greens fees to golfers to play the course. In addition to greens fees, the golf course collects revenue from corporate sponsored golf tournaments and standing or on-going golf leagues that are based at Old Mill. The golf course also sells merchandise in its pro shop and gift cards that can be redeemed for either play or merchandise.

Old Mill uses a point-of-sale system that runs *Fore! Reservations* software. The software manages multiple functions at the golf course, including reservations for golf course tee times, cashiering, and merchandise inventory management.

We examined a sample of 30 days of daily cash collections and bank deposits. We reviewed daily cash balance sheets, voided transactions, overages and shortages in deposit totals, and detailed transaction activity at Old Mill. We found that Old Mill lacked consistency in ensuring that voided transactions were properly reviewed and approved by cashier supervisors. We also found discrepancies between cashier and deposit-preparer counts of daily cash collections and that a second employee, one who did not prepare the daily deposit, was not signing-off on Old Mill's daily master balance sheet.

Findings and Recommendations

Finding 2.1: Master balance sheets did not have a second employee signature on them indicating an independent review of deposit totals.

Old Mill creates an Excel spreadsheet file each day that details the collections and balances for individual cashiers and a summation of all cashiering activity in total. This daily spreadsheet file serves as the master balance sheet that Old Mill uses to consolidate each cashier's individual *Daily Cash Balance Sheet*.

We found the master balance sheet files did not indicate that another employee had reviewed and signed off on the total daily deposit amount. Old Mill did not print off hard copies of the master balance sheets either, which would have allowed management to detect any errors or discrepancies between bank deposit receipts and daily collections and deposit totals on the master balance sheet.

Countywide Policy 1062, section 4.2.2, states:

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

We noted that the current process at Old Mill did not prevent an employee from opening up an master balance sheet Excel file and manipulating it to match the bank deposit slip, nor did it provide a physical hard copy for someone reviewing the deposit totals to sign, stating that he or she had completed the independent review. Despite this personnel deficiency, the head professional stated that the golf course could accommodate the procedure required in County Policy. Without a hard copy master balance sheet, and a second employee performing an independent review and reconciliation between the master balance sheet and bank deposit slip, an opportunity for theft of County funds exists that could go undetected by Old Mill management.

Recommendation

We recommend that the deposit-preparer at Old Mill print a hard copy master balance sheet each day, and that a second employee reviews and reconciles the hard copy master balance sheet to the bank deposit slip.

Finding 2.2: The system total for cash receipts was adjusted by \$76.50 for a non-cash transaction.

County golf courses award credits to top golfers in league play that they can then use to purchase pro shop merchandise. Funding for these credits comes from golfer fees paid as part of tournament play. Old Mill records the balance of these fees in separate men's and women's league accounts.

Golf course management records credits in the men's or women's league accounts for the prizes awarded to tournament winners, and then cashiers offset these credits by recording an equal negative amount against the men's or women's league account, which keeps the cash balance whole.

We found one day where the person preparing the deposit manually adjusted the cashiering system cash receipts total of \$130.50 for one cashier by crossing it out and entering \$54.00 to match actual cash collected and deposited. He explained the \$76.50 difference as a non-cash transaction created by issuing credits to a golfer in a tournament. In the case noted here, the cashier entered the negative amount but forgot the positive amount, which he then entered next day, creating an apparent overage in cash of \$76.50 that he manually adjusted.

While this process may allow accounting clarity in allocating tournament winnings, the mixing of non-cash with cash transactions could create confusion in the cash account and could result in manipulation of cash receipt totals to conceal theft.

Recommendation

We recommend that the issuing of credits to golf league tournament winners be redesigned to avoid confusion, and the processing of non-cash transactions through the cash account in Old Mill's cashiering system.

Finding 2.3: Differences between the cash drawer balance count and the final count by the deposit preparer were not documented and explained in all instances.

We examined 99 separate cashier drawer counts. Cashiers at Old Mill count their end-of-shift cash collections and drop it in the safe with a cash count slip showing their totals. The deposit preparer then recounts the cash received. We found two instances where the deposit preparer counted a different total from the cashier but did not acknowledge, document, explain, or sign for the difference.

Internal golf course policy requires the deposit preparer to identify, document, and sign for these differences. The head golf professional that we spoke with at Old Mill acknowledged that those who prepared the deposit had not followed procedure in these cases. When differences between the cashier and deposit preparer's counts remain undocumented, theft could occur without being detected.

Recommendation

We recommend that the deposit preparer document an explanation and sign for differences found in cashier counts as evidence of review.

Finding 2.4: Several reversals or negative transaction adjustments discovered in the cashiering system daily transaction activity were not documented with a void slip.

We reviewed all detailed transaction reports from the *Fore! Reservations* POS system and found 46 transaction reversals or negative transaction adjustments recorded during the audit period. We found that 24 of the reversals had void slips attached with explanations and the required signatures indicating that the voids had been properly reviewed. The remaining 22 of the 46 (48%) voids had no documentation.

Countywide Policy 1062, *Management of Public Funds*, sections 3.7.2 and 3.7.3, state:

"The cashier initiating the voided transaction will document, on the front of the voided receipt, the cause of the voided transaction and its resolution ... A supervisor who was not involved with the transaction will review and sign one copy of the voided receipt, along with the cashier who initiated the void."

The Head Golf Professional acknowledged that cashiers had forgotten to complete and attach void slips for those 22 voids. He also stated that some of these transactions related to "credits redeemed," or non-cash transactions for credits issued to winners of golf tournaments. We discussed this issue in the previous section. Cashiers did not consider credits redeemed by golf tournament winners as void

transactions and therefore did not complete voids slips for those transactions, though the Head Golf Professional acknowledged that they should be attached.

When explanations are not attached, and authorized signatures included for voided transactions, voids could more easily be used to conceal theft of funds.

Recommendation

We recommend that a void slip and authorized signatures be included with all transaction reversals or negative transaction adjustments to explain the purpose of the void and provide evidence of review and approval.

3.0 Capital and Controlled Assets

Our audit included an examination of capital and controlled asset management. Countywide Policy 1125, *Safeguarding Property/Assets*, establishes the policies and procedures for the proper management of County capital (fixed) and controlled assets, including procedures for accounting for, protecting, and disposing of those assets.

Countywide Policy 1125 defines a controlled asset as an item of personal property having a cost of \$100 or greater, but less than the current capitalization rate. Due to their nature, controlled assets are more susceptible to theft, or conversion to personal use than capital assets. Therefore, controlled assets require additional procedures to ensure that they are properly safeguarded against theft or misuse.

The property manager at each County organization is responsible for accounting for all controlled assets within the organization's custody. In addition, Countywide Policy 1125 defines an employee's duties and responsibilities when capital (fixed) or controlled assets are provided for their use.

We reviewed the letter from Parks and Recreation Administration to Mayor's Finance stating that a capital asset inventory had been conducted in 2017. As part of our audit, we searched for and located all 48 capital assets located on-site. All capital assets were in the Grounds Maintenance area of the golf course. Mayor's Finance oversees the accounting for capital assets for financial reporting purposes but relies on property managers at each County agency to track and properly safeguard the assets on-site. County golf courses, including Old Mill, divide their controlled assets into three different areas: clubhouse, grounds maintenance, and golf carts, with separate property managers responsible for each area.

Two different property managers at Old Mill oversee controlled assets at the clubhouse and grounds maintenance areas, but Golf administration oversees golf carts for all courses. We determined that the clubhouse Property Manager conducted a controlled asset inventory within the last year, which we reviewed, but the grounds maintenance Property Manager had not done so, an issue discussed later in this report. Golf administration reviews golf carts at all courses at least once a year at the end of the season, during a time frame from December to February.

In our audit, we also observed and reviewed the physical presence of controlled assets. We searched for and located all 56 controlled assets in the clubhouse. In addition, we located all but 4 of 87 controlled assets in our sample for grounds maintenance, out of a total population of 130. These four were over 10 years old and had likely been disposed of prior to the audit. We concluded they lacked significant value, had probably worn out, and therefore did not warrant further investigation.

Also, we viewed and verified the on-site location of all 80 golf carts listed and assigned to Old Mill by Golf administration. In addition, we reviewed Form PM-2s, *Salt Lake County Personal Property Transfer/Disposal/Internal Sale Form* on file at both the clubhouse and grounds maintenance office.

Findings and Recommendations

Finding 3.1: The grounds maintenance Property Manager had not conducted a controlled asset inventory within the past year, as required by County policy.

We performed a physical examination of controlled assets on-site at the Old Mill Golf Course. This included controlled assets maintained in the maintenance area. We inquired of the Property Manager if a formal controlled asset inventory had been performed on an annual basis. She stated that she had not completed an inventory during the past year, as required by County policy.

Countywide Policy 1125, *Safeguarding Property/Assets*, sections 2.2 and 2.2.11 state:

"Property Managers assigned by their Administrators are responsible for the following: ... At least annually, conduct physical inventory of fixed assets and controlled assets, to ensure complete accountability for all property owned by, or assigned to the organization."

The Property Manager was unaware of the need to complete controlled asset inventory at least annually. When controlled asset inventories are not performed it makes it more difficult to track assets effectively and increases the risk that assets could be lost or stolen without being detected. We did note that we found nearly all the controlled assets we searched for during our examination, and the Property Manager was knowledgeable as to their location.

Recommendation

We recommend that the ground maintenance Property Manager perform a complete controlled asset inventory at least annually, as required by County policy.

Finding 3.2: Personnel in the Grounds Maintenance area at Old Mill were not using the Controlled Assets Inventory Form – Employee to account for assets assigned to specific employees.

As part of the examination, we inquired if the *Controlled Assets Inventory Form – Employee* was used to assign personal accountability of controlled assets to individual employees as necessary. We found that

the Grounds Maintenance Property Manager was not using the form to track controlled assets that had been assigned to specific employees at Old Mill. The form is required to be used when controlled assets are readily assignable to a specific employee for his or her use. This can include items such as computers, tools, or small electronics.

Countywide Policy 1125, *Safeguarding of Property/Assets*, section 4.3, states:

"The Property Manager shall maintain records to manage controlled assets using the following forms (or forms that contain substantially the same information) and procedures:"

Section 4.3.1, states:

"Controlled Assets Inventory Form -Employee' is used for those assets that due to their nature, are used by and therefore readily assignable to an individual."

The grounds maintenance Property Manager was unaware of the requirement to assign personal accountability of controlled assets and use the *Controlled Asset Inventory Form – Employee* to track these assets for each employee.

When personal accountability over controlled assets is not assigned to employees it increases the risk that assets will be lost or stolen. Establishing personal accountability creates an incentive for employees to ensure assets assigned to them are properly maintained and safeguarded.

Recommendation

We recommend management implement the use of the *Controlled Assets Inventory Form – Employee* to establish personal accountability to any employee that has been assigned specific controlled assets for their use.

4.0 Merchandise Inventory

Old Mill operates a pro shop at the golf course that offers golf equipment, sporting goods, and general golf merchandise for sale to customers. Old Mill stocks items such as golf clubs, golf balls, shoes, shirts, shorts, hats, gloves, and sunglasses. Pro-shop merchandise sales totaled \$151,000 in 2017, the highest sales total among all six County golf courses.

Countywide policy does not currently discuss or have any provisions related to the management or sale of items purchased for resale at County facilities. Therefore, it is crucial that County facility managers ensure that proper internal controls are implemented, and that segregation of duties exist to prevent fraud, waste, or abuse of merchandise inventory items. For example, no single individual should handle the ordering, receipt, payment, and accounting of merchandise inventory.

We found one important process in place to separate these roles at Old Mill that helps provide more effective control over merchandise inventory. The head golf professional authorizes and orders goods but an accounting staff member in Parks and Recreation administration pays for those goods. Also, the

Old Mill First Assistant receives goods and enters them into the *Fore! Reservations* inventory management module.

Old Mill retains on file a merchandise purchase request, vendor invoices, packing slips from orders received, and a printout from Fore! Reservations showing the quantity and cost of goods entered inventory. We reviewed a sample of purchase requests on file for an authorizing signature and to determine that the order amount shown matched the invoice. We found an authorizing signature on all purchase requests and matched invoice quantities to purchase request quantities. Also, we found check marks on packing slips indicating that employees verified quantities received.

In our audit, we counted a sample of inventory items on hand as of June 19, 2018. In this process, we counted 1,811 items with a purchase cost of \$37,328, or 41% of the \$90,081 total inventory value. Table 1 shows the items we counted and the variance in count.

Table 1. Sample of Merchandise Inventory Count Variances. *Variances occurred in inventory count totals that were either over or under the expected count of merchandise items on-hand. However, the merchandise inventory variances were not excessive when compared to prior counts or counts that the Auditor's office has conducted at other County facilities.*

Sample of Merchandise Inventory Count Variances						
Category	Expected Count	Actual Count	Variance	Cost	Cost Variance	% Cost Variance
Bags	16	16	0	\$2,285	\$0	0.00%
Balls	1,195	1,199	4	\$7,745	(\$23)	-0.30%
Clubs	87	88	1	\$9,653	\$127	1.31%
Gloves	101	104	3	\$838	\$28	3.35%
Sunglasses	18	18	0	\$1,373	\$0	0.00%
Other Accessories	83	82	-1	\$1,677	(\$185)	-11.03%
Hats	94	96	2	\$964	\$17	1.77%
Pants & Shirts	112	106	-6	\$4,769	(\$230)	-4.82%
Shoes	105	106	1	\$8,024	\$72	0.90%
TOTALS	1,811	1,815	4	\$37,328	(\$195)	-0.52%

Old Mill has a perpetual merchandise inventory system, meaning the inventory count on-hand immediately updates for each item sold in the POS system software. All items have bar-code tags attached that cashiers scan when they sell an item to a customer.

Tags may fall off, leaving cashiers to occasionally guess the code for the item sold or cashiers sell an item under an incorrect code without scanning the tag, creating both positive and negative variances in inventory counts. The head professional pointed to the staff forgetting to update or not correctly updating accounting issues in Fore! Reservations inventory for the differences in the other accessories and pants and shirts categories shown in Table 1.

Findings and Recommendations

We noted no significant findings in the area of merchandise inventory.

5.0 Concessionaire Operations

As routine practice, the County enters into contracts with outside vendors to operate golf course clubhouse restaurants. The restaurant concessionaire at Old Mill serves breakfast and lunch, and offers banquets and catering for special events, including golf tournaments and weddings. He also operates a food cart on the course during tournaments, as requested. He has a contractual obligation with the County to remit 14% of gross revenues, up to a certain limit, to the golf course.

In our audit, we examined his commission payments to Old Mill from June 2017 through May 2018 and found that he applied the correct 14% and accurately calculated the commission on his revenues that he remitted to Old Mill. In addition, we examined his daily cash register totals in July 2017 and found that he correctly summed his gross revenues on which he applied the commission percentage.

Findings and Recommendations

We noted no significant findings in the area of concessionaire operations.

Conclusion

We truly appreciate the time spent by the staff at Old Mill Golf Course in answering our questions, gathering the necessary documentation and records, and allowing us access to the golf course during our audit. The staff at Old Mill were friendly, courteous, and very helpful throughout the audit process. We trust that implementation of these recommendations will provide for better compliance with County policies and procedures, and better safeguarding of County assets. Please feel free to contact our office with any questions or concerns that you may have.

Cc: Martin Jensen, Division Director, Parks and Recreation Division
Andrew Keddington, Associate Division Director – Fiscal Operations, Parks and Recreation Division
Jerry Brewster, Director of Golf Administration, Parks and Recreation Division
Brian Schramm, Old Mill Golf Course Head Professional
Meridee Syme, Fiscal Coordinator, Old Mill Golf Course

Attachment A: Agency Response

Attachment A: Agency Response

Agency Response Old Mill Golf Course

Finding 1.1: Cashiers at Old Mill were not using the MPF Form 7, *Fund Transfer Ledger*, or a similar form, to document that the change fund balanced to the correct amount each time the change fund was transferred to and from the safe as required in countywide policy.

Recommendation(s)	Agree/ Disagree	Action Plan	Target Date
We recommend that Old Mill management implement an electronic process or log where cashiers can affirmatively state and sign each day that they retrieved the change fund from and returned it to the safe.	Partially Agree	We are currently using an excel form for each employee. Management feels the form being used on a daily basis is equal to if not better than the MPF Form 7 that is currently being requested to be used.	Completed

Finding 2.1: Master balance sheets did not have a second employee signature on them indicating an independent review of deposit totals.

Recommendation(s)	Agree/ Disagree	Action Plan	Target Date
We recommend that Old Mill prints a hard copy master balance sheet each day, and that a second employee reviews and reconciles the hard copy master balance sheet to the bank deposit slip.	Partially Agree	Management is currently signing off on deposits by one individual and feels that it will not be possible to have an additional manager of equal or higher authority to sign off. There are multiple management individuals reviewing daily balances, revenue and deposits to catch and safeguard against error or theft.	Completed

Finding 2.2: The system total for cash receipts was adjusted by \$76.50 for a non-cash transaction.

Recommendation(s)	Agree/ Disagree	Action Plan	Target Date
We recommend that the issuing of credits to golf league winners be redesigned to avoid processing of non-cash transactions through the cash account.	Partially Agree	Management feels that the current credit issuing process creates less confusion and gives more transactions information to safeguard against error or theft.	Completed

Finding 2.3: Differences between the cashier drawer count and the final count by the deposit preparer were not documented and explained.

Recommendation(s)	Agree/ Disagree	Action Plan	Target Date
We recommend that the deposit preparer document an explanation and sign for differences found in cashier counts as evidence of review.	Agree	Management agrees and assumes all employees preparing the deposit understand that whenever there are counts requiring adjustments that an additional manager of equal or greater authority sign off to any changes and document all changes appropriately.	Completed

Finding 2.4: Several reversals or negative transaction adjustments discovered in the cashiering system daily transaction activity were not documented with a void slip.

Recommendation(s)	Agree/ Disagree	Action Plan	Target Date
We recommend that a void slip and authorized signatures be included with all transaction reversals or negative transaction adjustments to explain the purpose of the void and provide evidence of review and approval.	Agree	Management agrees and assumes that all employees have been trained to document their voids. Management will work to monitor all voids on a daily basis.	Completed

Finding 3.1: The grounds maintenance Property Manager had not conducted a controlled asset inventory within the past year, as required by County policy.

Recommendation(s)	Agree/ Disagree	Action Plan	Target Date
We recommend that the ground maintenance Property Manager perform a complete controlled asset inventory at least annually, as required by County policy.	Agree	Management agrees to conduct a controlled asset inventory each year.	1/31/2019

Finding 3.2: Personnel in the Grounds Maintenance area at Old Mill were not using the *Controlled Assets Inventory Form – Employee* to account for assets assigned to specific employees.

Recommendation(s)	Agree/ Disagree	Action Plan	Target Date
<p>We recommend management implement the use of the <i>Controlled Assets Inventory Form – Employee</i> to establish personal accountability to any employee that has been assigned specific controlled assets for their use.</p>	Agree	<p>Management agrees and will have personnel complete the “Controlled Asset Inventory Form”.</p>	8/2/2018