

Second FOLLOW-UP REPORT

Old Mill Golf Course THEFT INVESTIGATION

JANUARY 2025



Chris Harding, CPA, CFE, CIA
County Auditor

Office of the Auditor
Salt Lake County

Audit Team

Audra Bylund, Audit Manager

Pete Busche, CIA, Senior Internal Auditor

Audit Management

Chris Harding, CPA, CFE, CIA, Auditor

Richard Jaussi, MBA, Chief Deputy Auditor

Roswell Rogers, Senior Advisor

Shawna Ahlborn, Audit Division Director

Audit Management

Marty Van Wagoner, CPA, MBA



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.saltlakecounty.gov/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) 468-720 www.saltlakecounty.gov/auditor/

AUDITOR'S LETTER

January 2025

In line with generally accepted government auditing standards and the established policies of the Auditor's Office, as authorized by Utah Code Title 17, Chapter 19a, "County Auditor", Part 2, "Powers and Duties.", we have a responsibility to monitor and follow up on audit recommendations to ensure county agencies address audit findings through appropriate corrective action. This is also instrumental in forming our future audits.

This letter serves as the final follow-up audit report for the Old Mill Golf Course Theft Investigation. The original audit report issued in October 2022 identified three findings with five recommendations. In the preliminary follow-up report in November 2023, the Old Mill Golf Course implemented four of five recommendations and one was in progress.

The details of our final follow-up indicate that Old Mill Golf Course management implemented the final remaining recommendation. In this final follow-up, one finding and one recommendation remained to be tested. Overall, Old Mill Golf Course management implemented five of five recommendations.

We commend Old Mill Golf Course management for their work in implementing our recommendations, which include ensuring complete bank deposit records, implementing review processes to ensure cash deposits are consistent, such as verifying bank deposit slips with bank receipts match the POS deposit amount, implementing trainings for managers and designated staff on cash deposits and ensuring revenue reported in the account records agree to bank statements and variances are investigated and corrected.

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 extend our appreciation to Old Mill Golf Course management and all county stakeholders for their cooperation during this process. The enclosed follow-up audit report summarizes the status of the recommendations and concludes the testing of recommendations. Should you have any questions or require further discussion, please do not hesitate to contact me at 385- 468-7200.

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

January 2025

Action Since Audit Report

Old Mill Golf Course Theft Investigation

Original Audit: Report Issued October 2022

3 findings with 5 recommendations found in October 2022.

Preliminary Follow-up: Report Issued November 2023

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

Final Follow-up

One remaining recommendation was fully implemented.

Overall, Old Mill Golf Course fully implemented all 5 recommendations.



FULLY
IMPLEMENTED

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Remaining Risks





This secondary follow-up audit concludes the testing of recommendations related to the initial Old Mill Golf Course Theft Investigation Audit report from October 2022.

FINDING 3.BANK RECONCILIATION DISCREPANCIES WERE NOT RESOLVED



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. Conducting an inventory count after each tournament.

Agency Action – Implemented our recommendation.

Audit Recommendation Implementation Status			
 <p>Fully Implemented</p>	 <p>Implementation In Progress</p>	 <p>Not Implemented</p>	 <p>Closed</p>
<p>The audit recommendation has been implemented, and the corrective actions effectively address the original issue or finding, as verified by the follow-up audit. No further action is required <u>at this time</u>.</p>	<p>The agency has begun taking corrective actions to address the audit recommendation. However, full implementation has not yet been achieved.</p>	<p>The agency has not taken corrective action to address the audit recommendation.</p>	<p>Circumstances have changed surrounding the original finding or recommendation that make it no longer applicable, or the agency will only implement a portion of the recommendation as verified by the follow-up audit. No further follow-up is required.</p>