

*An Audit of the Salt Lake  
County Parks and Recreation  
– Larry H. Miller Softball  
Complex*



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JUNE 2023

# Objectives

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The audit objectives were to examine business processes, established controls, and financial transactions at Larry H. Miller Softball Complex (Softball Complex) Concessions to provide reasonable assurance that:

- Cash receipts are recorded and reported accurately and completely, and free from significant error.
- Processes and procedures are in place to ensure that cash receipts and receivables are handled in accordance with all applicable policies and standards.
- Management provides adequate fiscal oversight to ensure that funds are properly safeguarded against fraud, waste, or abuse.

# Findings

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*Finding 1: CONCESSION INVENTORY WAS NOT TRACKED*

*Finding 2: LACK OF SEPARATION OF DUTIES (SOD) OVER CONCESSION PURCHASING, PRICING, AND SALES*

*Finding 3: NO RECORD OF INDIVIDUAL TRANSACTIONS WAS RETAINED, CUSTOMER RECEIPTS WERE NOT PROVIDED, AND A point of sale (POS) REPORT OF COLLECTIONS WAS NOT PRINTED OR RETAINED*

*Finding 4: DAILY COLLECTION COUNTS NOT DOCUMENTED*

*Finding 5: CHANGE FUND WAS NOT LOGGED IN AND OUT OF THE softball COMPLEX SAFE*

# Findings

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*Finding 6: CASH OVER/SHORT LOG WAS NOT MAINTAINED, AND THE BALANCE SHEET WAS NOT COMPLETED CORRECTLY.*

*Finding 7: CASH HANDLING TRAINING RECORDS WERE NOT RETAINED*

# Management Response

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*Parks and Recreation agreed with all our recommendations.*

# Podcast

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