

Secondary FOLLOW-UP REPORT

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

JUNE 2026



Chris Harding, CPA, CFE, CIA
County Auditor

Office of the Auditor
Salt Lake County

Audit Team

Brenda Nelson, CISA, MBA, Audit Manager
Tammy Brakey, CFE, Senior Internal Auditor
Kent Dunn, 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) 468-7200 www.saltlakecounty.gov/auditor/

AUDITOR'S LETTER

June 22, 2026

This is the final follow-up report for the Audit of Salt Lake County Parks and Recreation – Larry H. Miller Softball Complex, originally issued in May 2023, and it concludes the audit cycle for all 18 recommendations.

That original audit identified seven findings with 18 recommendations. The preliminary follow-up report, issued in February 2025, found that Parks and Recreation management had implemented seven of those recommendations. The remaining 11 — ten in progress and one not implemented — carried forward into this secondary follow-up.

This secondary follow-up addressed all 11 remaining recommendations. Of those, ten were fully implemented and one was closed.

Management fully implemented the ten recommendations that were in progress, addressing controls over concession inventory, product pricing review and approval, daily cash collection counts, overage and shortage documentation, cash reconciliation procedures, change fund accountability, and cash handling training.

The one recommendation that had not been implemented was closed because management discontinued use of the Mobile Point of Sale software associated with the original finding. The underlying risk was no longer applicable.

The final count of all 18 original recommendations: 17 were fully implemented and one was closed. All recommendations were resolved.

As authorized by Utah Code Title 17, Chapter 69, "County Auditor," Part 3, "Powers and Duties," and in accordance with Generally Accepted Government Auditing Standards (GAGAS), this office monitored corrective action on audit recommendations to support continuous improvement across County agencies. We believe the evidence obtained provided a sufficient basis for our findings and conclusions, and we extend our appreciation to Larry H. Miller Softball Complex management for their cooperation throughout this process. Should you have any questions, please contact me at 385-468-7200.

A handwritten signature in black ink that reads 'Chris Harding'.

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

Action Since Audit Report

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

Original Audit: Report Issued May 2023

Seven findings with 18 recommendations.

Preliminary Follow-up: Report Issued February 2025

Larry H. Miller Softball Complex management implemented seven of the 18 recommendations. Ten recommendations remained in progress and one was not implemented.

Secondary Follow-Up

This secondary follow-up addressed all 11 remaining recommendations. The audit period covered June 1, 2025, through October 31, 2025, representing the most recent operating season and the most recent available opportunity to evaluate corrective actions. Of the 11 remaining recommendations, 10 were fully implemented and one was closed.

Final Implementation Status (After Two Follow-Up Audits)



FULLY IMPLEMENTED 17



IMPLEMENTATION IN PROGRESS 0



NOT IMPLEMENTED 0



CLOSED 1

Remaining Risks

Larry H. Miller Softball Complex management fully implemented 17 of the 18 original recommendations and one was closed. All recommendations were resolved and no further follow-up is required.

FINDING 1. CONCESSION INVENTORY WAS NOT TRACKED



Recommendation 1.1 - We recommend management establish written policies and procedures regarding inventory management including:

- Conducting an inventory count after each tournament.
- Comparing ending inventory to beginning inventory, plus items purchased, less items sold and documenting and investigating any shortages.
- An independent party reviewing and signing off on inventory reconciliations.
- Retaining reconciliations with tournament deposit documentation.

Agency Action – Implemented our recommendation.

FINDING 2. LACK OF SEPARATION OF DUTIES (SOD) OVER CONCESSION PURCHASING, PRICING, AND SALES



Recommendation 2.3 - We recommend that the product pricing as set up in the POS be reviewed prior to the upcoming season, and that the pricing be approved by an independent, authorized employee.

Agency Action - Implemented our recommendation.

FINDING 4. DAILY COLLECTION COUNTS NOT DOCUMENTED



Recommendation 4.1 - We recommend that Management count and record cash collection amounts daily after each tournament day on a Cash Balance Sheet. Management should also sign off when they have completed checking the Cash Balance Sheet.

Agency Action - Implemented our recommendation.



Recommendation 4.2 - We also recommend that after each count overages/shortages be recorded on the daily Cash Balance Sheet.

Agency Action - Implemented our recommendation.



Recommendation 4.3 - We recommend that a reconciliation between the mobile POS, Cash Balance Sheet and amounts entered into Sportsman be performed to ensure that all systems are balancing.

Agency Action - Implemented our recommendation.

FINDING 5. CHANGE FUND WAS NOT LOGGED IN AND OUT OF THE SPORTS COMPLEX SAFE



Recommendation 5.1 - We recommend that cashiers complete and sign an MPF Form 7, Fund Transfer Ledger, or similar log, each time they retrieve the Change Fund from the safe; and return the fund to the safe at both the Softball Office and Softball Complex.

Agency Action – Implemented our recommendation.

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



Recommendation 6.1 - We recommend the change fund or start-up fund be accurately accounted for on the Cash Balance sheet.

Agency Action - Implemented our recommendation.



Recommendation 6.2 - We recommend that staff accurately record collections per the mobile POS and that any overages or shortages be recorded, investigated, and management document the discrepancies.

Agency Action -Recommendation Closed

Management indicated in the Preliminary Follow-Up that the Mobile Point of Sale (POS) software would no longer be used. This was confirmed during the Secondary Follow-Up Audit. Therefore, this recommendation was closed.

FINDING 7. CASH HANDLING TRAINING RECORDS WERE NOT RETAINED



Recommendation 7.1 - We recommend that management implement a retention policy of cash handling training files in a singular location to ensure that concession employees have completed cash handling training prior to working.

Agency Action - Implemented our recommendation.







Recommendation 7.2 - We recommend that employees complete cash handling training if needed, or ensure their records are retained for future reference.

Agency Action - Implemented our recommendation.



Recommendation 7.3 - We recommend that management ensure that all concession employees have their training completed with dates of completion documented, prior to the employee working as a cashier.

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>