

SALT LAKE DISTRICT OFFICE

Limited Audit of Financial and Administrative Controls

INTRODUCTION

The Office of Inspector General conducted a limited audit of the financial and administrative internal controls of the Salt Lake District Office (SLDO) in Salt Lake City, UT. The audit procedures were limited to interviews of SLDO staff, reviewing supporting documentation, and conducting tests of selected transactions. The purpose of the audit was to provide the Commission with negative assurance that the internal controls were adequate, being implemented economically and efficiently, and in compliance with Commission policies and procedures.¹

We performed the audit in accordance with generally accepted government auditing standards during September 2004.

BACKGROUND

The SLDO assists the Central Regional Office in Denver, CO in carrying out the Commission's programs in Arkansas, Colorado, Kansas, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, Utah and Wyoming. In carrying out its responsibilities, the SLDO exercises a broad range of financial and administrative functions, including maintaining time and attendance records; procuring supplies and services; arranging for staff travel; maintaining an inventory of property; and recording budgeted and actual expenditures of the office.

AUDIT RESULTS

During the limited audit described above, no material weaknesses in the SLDO's financial and administrative controls came to our attention. We discussed several non-material control weaknesses with the SLDO's management. The SLDO concurred with these findings and is implementing our recommendations.

¹ Negative assurance means that no material internal control weaknesses came to our attention during our limited audit.