



Ricky D. Hatch, CPA
Clerk/Auditor

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Weber County Audit Committee
2380 Washington Blvd.
Ogden, UT 84401

Dear Committee Members:

I recently completed an audit of CARES ACT award disbursements, Round I. My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain review and award criteria.

Background and Scope:

Weber County received 583 applications. Of these, 475 received \$7,430,000. I selected a random sample of 60 (10.29%) applications for testing to determine an error rate for additional sample testing. Of the original 60 sampled applications, 50 received a total \$834,500 (11.22%). Ten sample applications were denied or not qualified.

The Weber County CARES ACT Committee established application review criteria. Templates, checklists, and maps were used to qualify applications. Awards were based on formula for number of employees and adjusted gross income. Applications were identified as Group A or Group B businesses. Group A were businesses under State or Weber County Health Department mandatory closure orders. These businesses did not require proof of negative impact for awards. Group B businesses had to prove negative impact from COVID restrictions. Employee numbers required Form 941 proof. Income Tax filings, financial statements, and current and prior year's monthly operations, provided proof of adjusted gross income and negative financial impact. Eleven personnel reviewed applications.

ZoomGrants software was used to control applications, reviews, communications, reports, and awards.

My tests included:

- Original applications and supporting documentation review
- Qualified physical location of business verification
- Compliance with prescribed review process
- Verification of denied and unqualified criteria
- Calculation of award

Observations:

There were no errors or policy variances identified in my original sample testing. Therefore, I did not expand my review base.

Conclusion:

It is my opinion that CARES ACT, Round I applications, were reviewed consistently through the prescribed review process, and, that awards were accurately computed.

Sincerely,

Roger K Larsen
Weber County Internal Auditor

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