



Ricky D. Hatch, CPA
Clerk/Auditor

7 February 2020
Weber County Audit Committee
2380 Washington Blvd.
Ogden, UT 84401

Dear Committee Members:

I recently completed a review of the Weber County Clerk/Auditor receipting and depositing process. I observed the internal controls of the daily closeout procedures and security of County assets.

Background:

During 2019 through 18 December there were 12,168 cash receipt transactions totaling \$298,896.88 posted to the Weber County Clerk/Auditor revenue accounts as follows:

<u>Description</u>	<u>No. of Trans</u>	<u>Amount</u>
• Marriage Licenses	3,647	\$ 66,120.00
• Marriage Licenses – State	2,116	2,040.00
• Service Fees	136	3,228.00
• Tax Sale	8	16,680.00
• Passport Photos	2,703	45,633.88
• Passport Processing	3,554	165,165.00
• Over/Short	4	30.00
Totals	<u>12,168</u>	<u>\$ 298,896.88</u>

Executive Summary:

I reviewed all October 2019's 123 deposits and supporting documentation. In addition, I reviewed a sample of 64 of the October revenue receipts' supporting documentation. I observed the collection and depositing processes. I interviewed key personnel involved with cash receipting and depositing.

I observed minor, non-recurring clerical errors and some miscoding of revenue accounts. I discussed these with the staff to confirm that they were aware of correct procedures.

I observed that some transactions were batched rather than real time processed. In addition, some counter personnel asked if citizens wanted receipts. On one occasion, cash was paid with the application, the transaction was not recorded, and the counter employee asked if the citizen wanted a receipt. She did, so she had to wait for the transaction to be posted through MUNIS receipting for her receipt.

Best practices requires real time processing and receipt preparation for every transaction.

Recommendation:

The Weber County Clerk/Auditor management should ensure that written counter procedures require real time transaction processing and receipt preparation. Regular reviews of counter procedures should ensure compliance with policy.

I appreciate the time spent by the Weber County Clerk/Auditor Office management and staff for their help and support during my review. They were friendly, courteous, and cooperative, answering my questions, gathering necessary documents and records, and allowing me access to their information.

Sincerely,

Roger K Larsen
Weber County Internal Auditor