



Ricky D. Hatch, CPA
Clerk/Auditor

14 January 2022

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

Dear Committee Members:

I recently completed a statistical random sample audit of Weber County 2021 travel reports to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls and policies.

Scope:

Thru 2 December 2021, there were 1,753 transactions totaling \$426,914.58 in Object Codes:

- 550000 – Training/Travel
- 550005 – Mileage Reimbursement
- 550015 – Lodging
- 550020 – Per Diem
- 555000 – Meals/Entertainment

I selected a statistical random sample of 92 (5.25%) transactions totaling \$21,874.12 (5.12%) for testing. Of the 92 sample transactions, 56 (62%) were from purchase cards. Only 21 of the 92 sampled transactions met the scope of the audit, requiring a Weber County Travel Form.

Summary of audit observations of 21 transactions within scope:

- | | |
|---|-----------|
| 1. Pre-Travel section of travel form not completed | 13 (62%) |
| 2. Reimbursement for personal car use exceeding State Travel Office Base – | 5 (24%) |
| 3. Travel cancellations not reimbursed | 3 (14%) |
| 4. Per Diem compliant with standard cost 21 (100%) - some inconsistency | 21 (100%) |
| 5. Dry cleaning reimbursed – part of incidental | 1 (5%) |
| 6. Travel by personal vehicle approved at 38 cents per mile, paid at 57 cents | 1 (5%) |
| 7. Lodging and per diem paid for unexplained early arrival - challenged | 1 (5%) |
| 8. Incorrect object codes | 2 (10%) |

Sincerely,

Roger K Larsen
Weber County Internal Auditor

This report is intended as information only for the exclusive use by the Weber County Audit Committee