



Ricky D. Hatch, CPA
Clerk/Auditor

15 October 2021

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

Dear Committee Members:

I recently completed a comprehensive key internal control audit of Weber County Engineering Department. My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls. My examination period covered 2020 transactions.

My audit scope included tests from the following Internal Control Questionnaires used as my audit program:

- Accounts Payable Disbursements
- Revenue Collection
- General Journal Entries

Accounts Payable Disbursements:

There were 56 accounts payable transactions totaling \$46,368.08 net. I reviewed all 56 transactions. Immaterial variances were discussed with management, including:

- Reimbursement for personal vehicle for transportation to and from St. George at \$387.60. This issue will be addressed in a 2022 countywide audit
- Appraisal services conducted in 2020 billed and charged to 2021 expenditures.
- Incomplete descriptions on invoices supporting expenditures

There were no recommendations.

Revenue Collection:

There were 530 cash receipt postings totaling \$136,670.30 net for the year. I randomly tested 53 (10%) transactions totaling \$10,100.00 (7%) net. There were no variances and no recommendations from my review.

General Journal Entries:

There were 141 journal entry line items. I randomly sampled 35 (25%) line items for review. All transactions were created and posted by different Clerk/Auditor personnel. Adequate support documentation was provided to describe and backup the transactions. There were no variances and no recommendations from my review.

Sincerely,

Roger K Larsen
Weber County Internal Auditor