



Ricky D. Hatch, CPA  
Clerk/Auditor

18 October 2021

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

Dear Committee Members:

I recently completed an audit of Flood Control, a Nonmajor Governmental Fund. My purpose was to verify the accuracy and completeness of selected financial records. My examination period covered all 2020 and 2021 transactions through 8 October 2021.

My audit scope included sample tests from Accounts Payable Disbursements and General Journal Entries.

**Accounts Payable Disbursements:**

**Scope:**

There were 120 accounts payable invoice (API) and maintenance (APM) transactions totaling \$389,085.03. I sampled 28 (23%) of these transactions totaling \$343,645.01 (88%). My sample included all transactions greater than \$1,500.00. All support documentation was available for review. No variances were identified. Project costing is primarily dependent on the Weber County Road Department Director.

**Recommendations:** None

**General Journal Entries:**

**Scope:**

There were 73 journal entry line items. I judgmentally sampled 16 (22%) line items. My sample included all five GEN transactions. The balance being GNI entries. All transactions were created and posted by different Clerk/Auditor personnel. Adequate support documentation was provided to describe the transactions. No variances were identified.

**Recommendations:** None

Flood Control transactions began in 2020. As revenues increase and funds become available, priorities will need to be set to complete the multimillion dollar backlog of flood control projects currently required.

Sincerely,

Roger K Larsen  
Weber County Internal Auditor