



Ricky D. Hatch, CPA
Clerk/Auditor

8 September 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 Operations Administration. 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 (ICQ), used as my audit program:

- Accounts Payable Disbursements
- Revenue Collection
- General Journal Entries

Accounts Payable Disbursements:

Scope:

I reviewed all 27 accounts payable transactions totaling \$15,324.75 net. A single transaction for \$2,683.72 was for material used by Recreation. There were no other variances or recommendations

Revenue Collection:

All six cash receipt journal postings were for special events, totaling \$2,195.00. No variances were identified. There are no recommendations.

General Journal Entries:

Scope:

There were 72 journal entries with 144 line items. I randomly sampled 35 (49%) journal entries with 59 (41%) line items. All transactions were created and posted by different Clerk/Auditor personnel. Adequate support documentation was provided to describe the transactions. No variances were identified. No recommendations.

Sincerely,

Roger K Larsen
Weber County Internal Auditor