



Ricky D. Hatch, CPA  
Clerk/Auditor

2 December 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 Planning 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 2021 transactions through 10 November.

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 99 accounts payable transactions totaling \$59,127.30 net. I sequentially sampled 56 (34%) transactions totaling \$21,676.78 (37%). Adequate support documentation was available for review. There were no variances noted and no recommendations.

**Revenue Collection:**

There were 907 cash receipt postings totaling \$225,223.51 net for the year. I randomly tested 50 (6%) transactions totaling \$15,176.45 (7%) net. Most transactions came from ACH online applications and payments, or revenue collected by other Departments. The payments were consistent with published rates for the specific applications. Applications and payments are reviewed prior to finalizing the requested permit. There were no variances and no recommendations from my review.

**General Journal Entries:**

There were 298 journal entry line items. I randomly sampled 30 (10%) 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