



Ricky D. Hatch, CPA  
Clerk/Auditor

21 December 2022

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

Dear Committee Members:

I recently completed an audit of the 2022 Weber County Fair. My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with ordinances and policies. My examination period covered 2022 transactions through 7 December 2022.

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

- Accounts Payable Disbursements
- Revenue Collection and Deposits
- General Journal Entries

**Accounts Payable Disbursements:**

There were 122 accounts payable disbursements totaling \$385,095.39. I randomly sampled 35 transactions (28.69%) totaling \$81,578.63 (21.18%). All disbursements were supported by backup documentation and appropriate to the Fair. One invoice bothered me. A vendor located in Pleasant View, UT charged an additional \$948.54 on a \$19,214.54 invoice, as a distance delivery charge. I discussed this with GSEC management.

**Revenue Collection and Deposits:**

There were 310 cash receipt transactions totaling \$418,369.31 net. I randomly sampled 35 (11.3%) transactions totaling \$31,784.75 (7.6%). All receipts were supported through batch and deposit documents.

**General Journal Entries:**

There were 18 GEN journal entries with 29 transaction lines, and 11 GNI journal entries with 54 transaction lines. I sequentially sampled 13 (45%) of the GNI transactions, and 11 (20%) of the GEN transactions. All sampled journal entries were created and posted by different personnel. There were seven transactions that required further follow-up. All were found appropriate.

There are no recommendations for this audit.

Sincerely,

Roger K Larsen  
Weber County Internal Auditor