



RICKY D. HATCH, CPA
Clerk/Auditor

10 April 2024

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

Dear Committee Members:

I recently completed a limited scope audit of the Weber County Sheriff.

Background

During routine work related to P Card purchases by the Weber County Controller the question arose as to if and how the County was being reimbursed for purchases made for the Weber County Sheriffs Foundation.

Scope

The scope was limited to 13 transactions from June 1, 2023 through June 27, 2023 totaling \$1,398.

Supporting documentation

I met with the Sheriffs Accountant and reviewed the P card purchases to determine if there was sufficient documentation to support the purchase. In all instances reviewed there was ample documentation to support the purchases. The staff has retained documentation back to 2018.

Reimbursement

I also reviewed the transactions to determine if the Weber County P card purchases for the Weber County Sheriffs Foundation were actually reimbursed to Weber County. In all instances reviewed there was clear indication (i.e. carbon copies of checks) that Weber County was being properly reimbursed.

Summary

The Sheriffs staff has done an exceptional job of documenting these P card purchases and ensuring that Weber County was reimbursed.

County Resources

County Resources including P Cards, Administrative support, entries to MUNIS are being utilized for the “benefit” of the Weber County Sheriffs Foundation.

Recommendation Management should consider directing the Weber County Sheriffs Foundation to make these purchases separate from Weber County.

Sincerely,

Mark Viau
Director Weber County Internal Audit