



RICKY D. HATCH, CPA  
Clerk/Auditor

5 February 2024

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

Dear Committee Members:

I recently completed a follow-up audit of the Weber County Transfer Station. My purpose was to verify the implementation of the nine recommendations from the audit report dated, 3 May 2023.

There were some mitigating factors that prevented the implementation of all the recommendations. The Director of the Weber County Transfer Station was asked to leave in approximately, August 2023. In addition, there was a vacancy in the Weber County Internal Auditor position.

It is important to point out that after the new auditor contacted management about the follow-up audit they disclosed they did not have a copy of the audit readily available and struggled to recall the prior reports recommendations. Below are the results of the review of the implementation of the prior audits recommendations:

Recommendations:

Status:

- |  |                              |
|--|------------------------------|
| 1. Review the MUNIS monthly detail general ledger to identify and correct miscoded object codes.   | <b>Implemented</b>           |
| 2. Ensure that expenditure invoices are not approved for payment without adequate detail of services provided or materials received.   | <b>Implemented</b>           |
| 3. Consult with the Clerk/Auditor's office on extension of life repairs for possible capitalization.   | <b>Not Implemented</b>       |
| 4. Include the 2022 purchases of a salt spreader and Atlas Copco air compressor as capital assets. These transactions were reported in Organization 40450430, Object Code 62500. | <b>Partially Implemented</b> |
| 5. Consider isolating temporary labor expenditures for better management control.  | <b>Implemented</b>           |
| 6. Identify location of Century Link phone number and determine its continued need.  | <b>Not Implemented</b>       |
| 7. Continue to develop verification methods to support outside waste disposal fee invoices.  | <b>Implemented</b>           |
| 8. Consider the use of a pre-printed template for daily sales and deposit closeouts. Include all Site Reports with scanned source support.                                       | <b>Not Implemented</b>       |

9. Update capital asset data with missing serial numbers, license numbers, location codes, and other identifying information to assist in physical control of assigned assets.

**Implemented**

Sincerely,

Mark Viau  
Director Weber County Internal Audit