



RICKY D. HATCH, CPA  
Clerk/Auditor



5 April 2024

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

Dear Committee Members:

I recently completed a performance audit/audit follow-up of the Weber/Morgan Health Department (WMHD).

### **Background:**

The mission of the WMHD is “**To assess, promote and protect the public health needs of our community, enhance the quality of our environment and assure access to appropriate services delivered by a professional staff dedicated to excellence and innovation.**” To accomplish this mission, WMHD manages five major divisions, including, Administration, Clinical Nursing Services, Environmental Health, Health Promotions, and The Women, Infant and Children (WIC) Program. Within these divisions are numerous programs and services, e.g., vital records, public health emergency preparedness, nutrition, immunizations, health regulations, health promotions, just to name a few. See their website for a complete list.

The Internal Auditors at the Utah Department of Health and Human Services (DHHS) has identified Weber-Morgan Health Department as low risk for financial federal non-compliance as required by Uniform Guidance 2 CFR 200.332(b) as of 20 December 2023.

WMHD is audited several times each year by Federal and State agencies for program compliance and financial integrity. I reviewed the following reports:

Utah Department of Health 2018  
WIC – State WIC Office Management Evaluation Nov. 2022  
Public Health Emergency Program – DHHS site visit report Jan. 2024

Nursing Clinic VFC Program- Utah Immunization Program Report May 2023  
Vital Records- site visit paperwork, no final summary report October 2023  
DHHS Internal Audit – Financial report December 2023

**Prior Reports Recommendations and Implementation status:**

Utah Department of Health 2018

Recommendation

We recommend that WMHD strengthen policies, procedures, and controls to ensure that:

- 1.1. That all mail is opened, and payments received are recorded, by at least two staff members.
- 1.2. That both staff members sign the payment received log thereby attesting to the accuracy of the listed data.
- 1.3. Reconciliation between the payment received log and the bank deposit be performed on a daily basis.

Status:



Recommendations We recommend that WMHD establish policies, procedures, and controls to ensure that meal costs are either (i) Pre-approved in the program budget and that such costs do not exceed approved amounts, or (ii) Charged to Non-UDOH funding sources when they do not have a programmatic purpose

Status:



Report:  
Weber County Audit 2019

Recommendation: Input access be removed for WMHD Employee (Lidia Guzman with both MUNIS approval Authorization and account payable input access.

Status:



Recommendation I recommend that WMHD work with Weber County Purchasing to determine if open bidding is required on the two identified services exceeding \$25,000 annually.

Recommendation I recommend that WMHD work with Weber County Purchasing to determine if all policy requirements were followed for the services of the 13 vendors paid up to \$25,000, and implement corrective action where necessary.

Status:



Albeit 5 years later Management took corrective action during the audit.

Management response:

WMHD does not have current agreements for either vendor management stated: "we'll update those ASAP."

**Lasting Impressions:** This Company is on a state contract so it is exempt from the requirement to solicit bids per Weber County Purchasing Policy 3-4-6 (b) (2). I've attached their state approval letter and though it is dated 2023 they've stated that they've been on a contract for years. We are happy with their service so we'll work on a new time-limited agreement and will periodically review pricing.

**Chemtech Ford:** The last agreement we have has now expired. We think that at the time they may have been a sole source vendor but cannot find documentation to support that. We are in the process of collecting bids to compare pricing and will solidify the decision with a new time-limited agreement so that we can periodically review pricing."

Report:  
WIC Nov 2022

Recommendation: Train WIC staff on proper proration procedures at staff meeting November 18th. Monitor monthly for three months and address any issues found. Resume normal monitoring timeframe of twice per year.

Status:



**Procurement Process:**

In 2023, the total amount of purchase orders was \$753,668. Testing was accomplished to ascertain if supporting documentation was included with purchase requests. In addition, to determine if purchasing policies were followed such as dollar thresholds for approvals, inclusion with State purchasing contracts etc. The criteria used was Ordinance Number 2021-30, amending the Purchasing code. No discrepancies were identified.

It should be noted, the purchasing department is undergoing a Quality Improvement process to query their stakeholders and seek any areas for changes in processes.

No Recommendation.

**Accounts Receivable (MUNIS):**

In 2023, the total amount of accounts receivable was \$10,718,928. I reviewed a judgmental sample to determine proper posting documentation. There were no variances in the tested variables. Backup data supports MUNIS postings. Postings were made timely after effective date.

No Recommendation.

**Cash Receipting, Daily Closeout of Registers, and Deposits:**

I participated in the daily cash register closeouts of a sample of divisions and traced deposits to the Weber County Treasurer. Cash management policies were followed without exception.

No Recommendation

Sincerely,

Mark Viau  
Director Weber County Internal Audit