



WEBER COUNTY INTERNAL AUDIT  
KALI RHODES, CPA

April 24, 2026

Weber County Audit Committee  
2380 Washington Blvd  
Ogden, UT 84401

Dear Audit Committee Members,

In accordance with Weber County Policy 4-200, *Internal Audit Policies and Procedures*, and as requested by the Weber County Audit Committee as part of the October 24<sup>th</sup>, 2025 Audit Committee Meeting we are pleased to report that we have completed an advisory review of the Sheriff Contract City Allocation.

This project focused on a review of the budget allocation between the general fund and the contracted cities with respect to funding the Weber County Sheriff's Office budget. Through the course of reviewing the available data and documents, recommendations were made to the Weber County Sheriff's Office that would assist the County in the future with determining an allocation that is fair and equitable with the areas that Weber County Sheriff's Office actively supports bearing a greater portion of costs.

During the review process, draft copies of the report were distributed to individuals outside of the Weber County Commissioners Office, the Weber County Clerk/Auditor's Office, the Weber County Sheriff's Office, and the Weber County Audit Committee. These drafts were distributed by a member of the Weber County Audit Committee in violation Weber County Policy 4-100, *Audit Committee* Section II Part J. A fundamental part of any audit/advisory function is the review process. The review process allows departments that are impacted by a report to review the facts, assumptions and other data for inaccuracies. This is especially important in Weber County where the internal audit function consists of a sole member. Without a proper review process, mistakes on reports whether by error or malice, creates opportunities for misinformation to be spread and reduces the public's trust in the internal auditor. In addition, the Weber County Audit Committee is charged with supervision of the Weber County Internal Auditor. In order to maximize the effectiveness of the Internal Audit function, the Audit Committee must hold themselves and the Internal Auditor to the highest ethical standards.

To better safeguard the internal audit process, we kindly ask the Weber County Audit Committee to consider revising Weber County Policy 4-100, *Audit Committee* to outline this expectation in greater detail. We also ask the Weber County Audit Committee to undergo training relating to proper supervision of the internal audit function, procedures relating to the proper execution of an internal audit, and confidentiality. We will also be utilizing new file management software to distribute draft reports to the necessary individuals, which includes software that tracks if a document has been forwarded to other parties.

We also respectfully request the Audit Committee's continuing assistance in preserving the independence of the internal audit function. This includes selecting projects with the intention of providing greater accountability, transparency and clarity to county leadership as well as the general public. These projects should also serve as to explore opportunities to reduce risk. To quote our State Auditor, Tina Cannon, CPA "...audits are not shaped by the preferences of the agencies being reviewed or by shifting political priorities." We ask that the Weber County Audit Committee continue to question how each engagement aligns with the overall risks of the County.

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Finally, I would like to reassure the public that the leaking of early drafts of the Sheriff Contract City Allocation report does not represent the ethos or character of I, as the Internal Auditor, or of the Weber County Audit Committee. This was not a situation that was taken lightly by any individual involved and as such, strong steps are being taken to ensure that this does not occur again. I urge members of the public who received early drafts of the advisory report to discard them.

If any questions arise related to this report, I may be contacted at 801-399-8708 or [karhodes@webercountyutah.gov](mailto:karhodes@webercountyutah.gov).

Sincerely,

*Kali Rhodes*

Kali Rhodes, CPA  
Weber County Internal Auditor

cc: Sharon Bolos, Weber County Commissioner  
Gage Froerer, Weber County Commissioner  
James H. "Jim" Harvey, Weber County Commissioner  
Ricky Hatch, Weber County Clerk/Auditor  
Ryan Arbon, Weber County Sheriff

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# ADVISORY ENGAGEMENT OF THE WEBER COUNTY SHERIFF'S OFFICE CONTRACT CITY ALLOCATION

WEBER COUNTY SHERIFF'S OFFICE

## BACKGROUND

Weber County Sheriff's Office, or WCSO, is charged with providing law enforcement services throughout Weber County. WCSO works with those municipalities that have their own law enforcement services as well as those municipalities that chose to contract with WCSO to provide all citizens access to critical services and provide a safe environment for living, working, and recreation. Additionally, certain services such as the Weber County Jail, Weber County Evidence and Property Room, and other facilities are also maintained by the Weber County Sheriff's Office. The Weber County Sheriff's Office receives the majority of its funding through property tax levies as well as interlocal agreements from local municipalities that have requested WCSO to provide law enforcement services to those areas.

The overall WCSO budget is approved by the Commission as part of the Weber County annual budget process. As part of the budget process, county leadership carefully considers the various funding sources and the cost of providing services to other municipalities through the interlocal agreements to ensure that costs related to providing services are not greater than the revenue generated, as specified in Weber County Code Section 16-1-1. In an effort to provide greater transparency and accountability to all stakeholders, including the contracted cities, uncontracted cities, and unincorporated cities in Weber County, the Weber County Internal Auditor was approached to provide assistance in tabulating an appropriate allocation between the contracted cities and general fund. This request was later approved by the Audit Committee during the December 19, 2025, Audit Committee meeting.

In respect to independence, we, as the Weber County Internal Auditor, do not consider our independence impaired in respect to this request and do not foresee any additional conflicts arising relating to this request as the information contained within this report was compiled to assist stakeholders in their governance decisions. The information contained in this report is merely to advise the various stakeholders of the calculation of the allocation and provide greater clarity with respect to the WCSO budget. Additionally, while this report does not represent an audit, as no test work was performed, the moniker of Internal Auditor is still utilized through out this report as this is the official job title of the writer of this report.

## OBJECTIVES AND SCOPE

This advisory report seeks to provide greater clarity into the WCSO allocation and additional points for stakeholders to consider as they continue the discussion relating to the WCSO budget into 2026 and beyond.

## METHODOLOGY

Several methodologies were used to gather and analyze the information as it related to our advisory objectives. The methodologies included, but were not limited to:

- Meeting with various members of the Weber County Sheriff's Office;
- Review of the interlocal agreements;
- Review of budgets for other Sheriff's Offices through out the Salt Lake Valley area and city municipality budgets;
- Review of allocation calculation; and
- Review and consideration of Utah Code Title 17 Chapter 72.

## PROCEDURES

### REVIEW OF THE INTERLOCAL AGREEMENTS

We obtained copies of the most current versions of the Farr West, Hooper, Huntsville, Plain City, Uintah, and Washington Terrace interlocal agreements between the forementioned cities and the WCSO. These contracts were entered into for services from July 1, 2022 through June 30, 2027. WCSO is responsible for providing law enforcement services to each of the signed municipalities as well as enforce State laws and City ordinances, conduct traffic enforcement, furnish the necessary equipment and personnel for any investigations deemed necessary and otherwise be the first point of contact for the citizens in the contracted areas if they are in need of law enforcement services. Payment for these services is based on historical calls for service and the population within the contracted area with each signatory city responsible for its own portion of the policing. In reviewing the contract city allocation formula more closely, we noted the total cost of services was reduced by an amount related to the general fund.

Per discussion with the Chief Clerk Deputy, the Sheriff, and various other stakeholders, the amount of burden the general fund carries relates to the number of sworn deputies allocated to the general fund. At the time of each contracts renewal, the Sheriff, in conjunction with the Clerk/Auditor's office, proposes a number of general fund deputies based on the manpower needed to fulfill the duties outlined in Utah Code Title 17 Chapter 72 Part 3. The number of general fund deputies is then divided by the total number of sworn deputies to generate a percentage of general fund burden as the WCSO has other expenses such as equipment, vehicle, and fuel costs that are not captured by just reviewing salary information. For purposes of this report, we did not review previous year's allocation of general fund deputies in order to reduce the likelihood of anchoring bias occurring or in other words, began this process with 0 general fund deputies and added deputies through the course of discussion and review. For the 2026 contract negotiation, the Sheriff has requested 32 general fund deputies.

### REVIEW OF ALLOCATION CALCULATION

We obtained from various sources including the WCSO, Commission, and Clerk/Auditor's office listings of what positions were considered general fund by the WCSO. In reviewing these listings, we noted several points of differences between the position funding list. When discussing some of these deviations, the Sheriff noted that many individuals within the WCSO work multiple roles as well as perform work for the contract cities. This makes it challenging to tie certain positions or individuals to the general fund at this time. When asked if deputies allocate their time as part of time keeping to those various functions, the

Sheriff noted this was not occurring as the WCSO has been short staffed in recent years and administrative tasks can cause an undue burden on sworn deputies.

We strongly recommend that the WCSO consider requiring work performed related to general fund duties, such as search and rescue be coded to a specific time code to provide greater transparency and accountability for general fund expenses. Additionally, the WCSO should consider having all hours worked allocated to a specific function or otherwise documented on an individual's time card, regardless of whether the individuals are performing work for the contract cities, mutual aid situations or other related items.

## REVIEW OF UTAH CODE TITLE 17 CHAPTER 72

In order to gain an understanding of what specific duties are required to be performed by the WCSO, we reviewed Utah State Code Title 17 Chapter 72 Part3(1). Utilizing the various position lists, we have compiled a list of positions that could meet the minimum requirements under Utah State Code. We would like these figures to be taken with some degree of skepticism as these figures do not include factors such as response times, mutual aid situations, search and rescue operations, and other resource heavy situations. The public's expectations also play a part in the services provided by law enforcement agencies. Stakeholders should consider if the minimum requirements are the expectation. Public expectations may also play a part in differences in the funding of law enforcement between counties. If a populace has voted in favor of higher taxes to fund public safety, that does not mean that populaces in nearby areas are required to increase their police funding to keep up with neighboring areas. Law enforcement is not a one size fits all situation and great care should be taken when considering funding for public safety.

Seach and Rescue	1
Internet Crimes Against Children	1
Strike Force	1
Gangs and Other Federal Operations	2
Anti-Terrorism Advisory Council	1
Recreation	2
K-9 Unit	1
County Security Chief	1
Patrol	13
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### Search and Rescue

This position represents the time and efforts of one individual needed to track and maintain the various certifications necessary for volunteers and other sworn deputies to perform the actual search and rescue operations. This figure does **not** include the time and manpower required to perform search and rescue operations as these can be challenging to predict and individuals who might be assigned search and rescue duties presumably have other duties that may or may not be associated with the general fund during times when no search and rescue operation is occurring.

### **Internet Crimes Against Children**

Weber County may be eligible for federal funds related to this initiative. Additionally, under Utah State Code, the Sheriff is charged with selecting an individual for the child protection team.

### **Strike Force**

While also not technically required under Utah State Code, WCSO providing assistance to Strike Force provides deputies additional opportunities to assist the community and learn from other law enforcement professionals.

### **Gangs and Other Federal Operations**

As with other positions above, while not required, collaboration with federal officials regarding gang violence and other objectives may present Weber County with additional resources. Additionally, drug use within Weber County has long been a concern of the public for a number of years.

### **Anti-Terrorism Advisory Council**

While also not technically required under Utah State Code, WCSO providing assistance to Anti-Terrorism Advisory Council may provide deputies for additional opportunities to assist the community and learn from other law enforcement professionals.

### **Recreation**

These deputies provide assistance in recreation areas such as Causey Reservoir during periods of high visitation. With an increasing emphasis on tourism by Weber County as well as WCSO being charged with providing law enforcement services on federal lands, we deemed it appropriate to consider 2 individuals for this item.

### **K-9 Unit**

This represents the time and efforts individuals who are part of a K9 unit must perform, in addition to regular job duties. These duties include care and maintenance of the animal, including at least 1 day dedicated to training the canine a week, as well as various other trainings through out the year involving the K-9 unit. While this figure does not represent the total number of K-9 units and whether they are assigned to the contract cities or elsewhere, they do represent the ongoing effort by the WCSO to have these units available to all municipalities within Weber County, regardless of contract status. Canine units are able to perform a wide variety of tasks including search and rescue, locating explosives, and identifying illicit substances.

### **County Security Chief**

This item is specifically included under Utah Code Title 17 Chapter 72.

### **Patrol**

This item should be considered in a thoughtful manner as this number is highly dependent on other factors. Arguments can be made to increase or decrease this figure, depending on the concerns of the individual. With this in mind, we have proposed the 13 figure in the hopes of stakeholders engaging in further

discussions regarding the needs of the county including considerations relating to tourism and response time.

### **Summary**

We have tabulated the general fund deputies to be approximately 23. Differences between the Sheriff's general fund deputies and the Internal Auditor's include items such as civil processing and county building security being included within the Jail portion of the budget. The Jail budget is not part of this discussion and bears no further relevance to the allocation. Additionally, WCSO included a number of civilian positions, which traditionally are not part of the calculation of the general fund deputies. We also noted differences in the numbers on items such as Search and Rescue. Without documentation on the activities of deputies on a day to day basis, we are not able to ascertain if these individuals were performing work on behalf of the general fund when not on search and rescues. Search and rescue operations typically do not occur at a regular cadence and time expenditures can vary greatly between operations.

We repeat the recommendation that the Sheriff review the timekeeping practices at WCSO in order to foster an environment of greater transparency and provide further clarity to stakeholders.

## **CONCLUSION**

We provide this report to the stakeholders of Weber County and other interested parties in the hopes that it will serve as a starting point for further discussion, particularly among members of the law enforcement community within Weber County. Public safety is multifaceted and should be reviewed regularly to determine how best to serve the community.