

WEBER COUNTY

INDEPENDENT AUDITORS' REPORTS ON  
INTERNAL CONTROL AND COMPLIANCE IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS AND OMB CIRCULAR A-133*

DECEMBER 31, 2013

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Board of County Commissioners  
Weber County, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Weber County's basic financial statements, and have issued our report thereon dated May 27, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christensen, Palmer & Ambrose P.C.*

May 27, 2014



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

The Board of County Commissioners  
Weber County, Utah

**Report on Compliance for Each Major Federal Program**

We have audited Weber County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Weber County's major federal programs for the year ended December 31, 2013. Weber County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Weber County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Weber County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Weber County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Weber County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

**Report on Internal Control Over Compliance**

Management of Weber County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Weber County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Weber County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Weber County's basic financial statements. We issued our report thereon dated May 27, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Christensen Palmer + Ambrose P.C.*

May 27, 2014

**WEBER COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**I. SUMMARY OF AUDITORS' RESULTS**

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. No deficiencies in internal control over financial reporting were required to be reported.
3. No instances of noncompliance considered to be material to the financial statements were disclosed by the audit.
4. No conditions in internal control over compliance with requirements applicable to major federal awards programs were required to be reported.
5. The independent auditors' report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed no findings required to be reported by OMB Circular A-133.
7. The major federal programs of the County for the year ended December 31, 2013 are as follows:

<b>Program</b>	<b>CFDA#</b>	<b>Expenditures</b>
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	\$ 5,020,989
Public Health Emergency Preparedness	93.069	324,287

8. A threshold of \$314,207 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
9. The County qualified as a low risk auditee as that term is defined in OMB Circular A-133.

**II. FINANCIAL STATEMENTS FINDINGS SECTION**

None

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION**

None

**WEBER COUNTY CORPORATION**  
**Schedule of Expenditures of Federal Awards**  
**December 31, 2013**

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Beginning Balance Jan. 1, 2013	Revenue Recognized	Actual Expenditures	Ending Balance Dec. 31, 2013
<i>U.S. Department of Agriculture passed through Utah State Department of Health</i>							
WIC - Administration	10.557	14-1132	1,193,554	-	292,613	292,613	-
WIC - Food	10.557	14-1132	3,788,842	-	950,121	950,121	-
WIC - Administration	10.557	13-1364	1,125,887	-	846,961	846,961	-
WIC - Food	10.557	13-1364	3,859,572	-	2,931,294	2,931,294	-
			<u>9,967,855</u>	<u>-</u>	<u>5,020,989</u>	<u>5,020,989</u>	<u>-</u>
<i>U.S. Department of Agriculture, Natural Resources Conservation Service (NCRS)</i>							
2012 Emergency Watershed Protection (EWP) Project	10.923	68-8D43-12-19	14,300,000	-	3,553,672	3,553,672	-
<b>Total U.S. Department of Agriculture</b>			<u>24,267,855</u>	<u>-</u>	<u>8,574,661</u>	<u>8,574,661</u>	<u>-</u>
<i>U.S. Department of Commerce passed through Utah Public Service Commission</i>							
American Recovery and Reinvestment Act - SBDD	11.557		17,000	-	17,000	17,000	-
<b>Total U.S. Department of Commerce</b>			<u>17,000</u>	<u>-</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
<i>U.S. Department of Health and Human Services passed through State of Utah Office of the Lieutenant Governor</i>							
Help America Vote Act	90.401		4,328	-	4,328	4,328	-
			<u>4,328</u>	<u>-</u>	<u>4,328</u>	<u>4,328</u>	<u>-</u>
<i>U.S. Department of Health and Human Services passed through Utah State Department of Health</i>							
Summer Food Service	10.559	13-2121	100	-	100	100	-
Highway Safety	20.600	CP12-02-03	31,000	-	16,483	16,483	-
Highway Safety	20.600	CP14-02-10	8,012	-	8,012	8,012	-
DEQ	66.605	13-2515	20,792	-	10,396	10,396	-
DEQ	66.605	13-0375	20,414	-	10,207	10,207	-
NACCHO	93.008	MRC12-276	4,000	-	4,000	4,000	-
Bio-terrorism	93.069	14-0004	356,115	-	158,340	158,340	-
Bio-terrorism	93.069	13-0769	321,957	-	165,947	165,947	-
PREP	93.092	14-1211	125,000	-	62,011	62,011	-
PREP	93.092	13-1025	125,000	-	33,739	33,739	-
TB Elimination	93.116	13-1776	13,043	-	13,043	13,043	-
Abstinence Education	93.235	14-1211	89,395	-	43,225	43,225	-
Teen Abstinence	93.235	13-1025	75,186	-	42,849	42,849	-
Immunizations	93.268	13-1776	80,385	-	80,385	80,385	-
Tobacco Cancer Policy	93.283	14-0025	20,000	-	9,594	9,594	-
Tobacco Cancer Policy	93.283	13-0891	20,000	-	9,015	9,015	-
Comprehensive-Tobacco	93.283	14-0027	46,318	-	34,738	34,738	-
Comprehensive-Tobacco	93.283	13-0891	46,319	-	18,047	18,047	-
Diabetes	93.283	13-0891	40,000	-	22,324	22,324	-
Cancer Control	93.283	14-0025	27,600	-	19,424	19,424	-
Cancer Control	93.283	13-0891	41,400	-	17,138	17,138	-
Healthcare Infections	93.521	13-1356	19,396	-	10,640	10,640	-
Community Transfer	93.531	14-0026	39,000	-	22,823	22,823	-
Community Transfer	93.531	13-0891	53,250	-	15,099	15,099	-
CHEC	93.778	14-0611	43,898	-	34,278	34,278	-
CHEC	93.778	13-0423	43,898	-	18,488	18,488	-
TCM-Home Visits	93.778	13-0423	106,500	-	36,401	36,401	-
TCM-Home Visits	93.778	14-0611	106,500	-	38,516	38,516	-
MRC	93.889	14-0004	10,000	-	3,142	3,142	-
MRC	98.889	13-0769	10,000	-	3,917	3,917	-
HIV	93.940	13-1776	10,500	-	10,500	10,500	-
STD-CSPS	93.977	13-1776	5,750	-	5,750	5,750	-
PBG Injury Prev.	93.991	14-0026	5,649	-	1,215	1,215	-
PBG Injury Prev.	93.991	13-0891	4,859	-	1,128	1,128	-
EPICC	93.991	14-0026	31,918	-	7,980	7,980	-
PANO	93.991	13-0891	34,903	-	15,226	15,226	-
MCH Inj. Prev.	93.994	14-0026	25,814	-	18,815	18,815	-
MCH Inj. Prev.	93.994	13-0891	25,814	-	3,000	3,000	-
MCH Block Grant	93.994	14-1211	147,038	-	58,815	58,815	-
MCH Block Grant	93.994	13-1025	117,630	-	58,815	58,815	-
Prenatal to 5	93.994	14-1211	48,000	-	19,200	19,200	-
Prenatal to 5	93.994	13-1025	38,400	-	19,200	19,200	-
FDA-Tobacco Rel. Comp.	110.542	14-0027	18,043	-	773	773	-
FDA-Tobacco Rel. Comp.	110.542	13-0891	19,298	-	17,336	17,336	-
			<u>2,534,366</u>	<u>-</u>	<u>1,200,074</u>	<u>1,200,074</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>2,538,694</u>	<u>-</u>	<u>1,204,402</u>	<u>1,204,402</u>	<u>-</u>

**WEBER COUNTY CORPORATION**  
**Schedule of Expenditures of Federal Awards**  
**December 31, 2013**

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Beginning Balance Jan. 1, 2013	Revenue Recognized	Actual Expenditures	Ending Balance Dec 31, 2013
<i>U.S. Department of Justice passed through</i>							
<i>Utah State Crime Victim Reparations</i>							
VOCA Victim/Witness Program	16.575	13-VOCA-83	14,756	-	14,900	14,900	-
			<u>14,756</u>	<u>-</u>	<u>14,900</u>	<u>14,900</u>	<u>-</u>
<i>U.S. Department of Justice,</i>							
<i>Bulletproof Vest Partnership</i>							
FY 2010 Regular Fund	16.607		9,812	-	9,812	9,812	-
			<u>9,812</u>	<u>-</u>	<u>9,812</u>	<u>9,812</u>	<u>-</u>
<i>U.S. Department of Justice, Bureau of Justice Assistance</i>							
SCAAP Grant FY12	16.606	2012APBX0771	32,381	-	32,381	32,381	-
FY13 Justice Assistance Grant	16.738	2013DJBX	6,000	-	6,000	6,000	-
FY12 Justice Assistance Block Grant	16.738	12A191	6,575	-	6,575	6,575	-
FY13 Justice Assistance Block Grant	16.738	13A191	5,780	-	5,780	5,780	-
			<u>50,736</u>	<u>-</u>	<u>50,736</u>	<u>50,736</u>	<u>-</u>
<i>U.S. Department of Justice passed through</i>							
<i>Utah Council on Criminal and Juvenile Justice (UCCJJ)</i>							
Weber/Morgan Narcotics Strike Force 2013 HIDTA	95.001	G13RM0043A	133,255	-	133,255	133,255	-
Children's Justice Center - NCA Grant - Tier 3	16.758	5-OGDE-UT-SA13	9,000	-	5,682	5,682	-
			<u>142,255</u>	<u>-</u>	<u>138,937</u>	<u>138,937</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>			<u>217,559</u>	<u>-</u>	<u>214,385</u>	<u>214,385</u>	<u>-</u>
<i>U.S. Department of Housing and Urban Development passed through</i>							
<i>Utah Department of Community and Culture</i>							
CDBG Home Buyer Assistance Program - Program Funds	14.228	13-0365	225,000	-	35,000	35,000	-
CDBG Home Buyer Assistance Program - Admin. Funds	14.228	13-0365	25,000	-	6,000	6,000	-
CDBG Home Buyer Assistance Program - Program Funds	14.228	14-1102	200,000	-	65,000	65,000	-
CDBG Home Buyer Assistance Program - Admin. Funds	14.228	14-1102	20,000	-	6,500	6,500	-
<b>Total U.S. Department of Housing and Urban Development</b>			<u>470,000</u>	<u>-</u>	<u>112,500</u>	<u>112,500</u>	<u>-</u>
<i>U.S. Department of Homeland Security passed through</i>							
<i>Utah Division of Emergency Management</i>							
Emergency Mgmt. Performance Grant (EMPG)	97.042	EMPG-2013-DEM-029	50,000	-	50,000	50,000	-
Emergency Mgmt. Performance Grant (EMPG)	97.042	EMPG PROJECT-2012-DEM-025	10,000	-	5,746	5,746	-
2013 LEPC - HMEP	20.703	WBCE-13HMEP	3,200	-	5,192	5,192	-
2011 CERT CCP	97.067	DEM-2011-CIT11-001	3,000	-	2,023	2,023	-
Homeland Security 2010 SHSP	97.067	DES-2010-SHSP-001	1,127,186	-	18,243	18,243	-
Homeland Security 2011 SHSP	97.067	DES-2011-SHSP-001	835,994	-	46,824	46,824	-
Homeland Security 2012 SHSP	97.067	DES-2012-SHSP-001	382,934	-	68,166	68,166	-
<b>Total U.S. Department of Homeland Security</b>			<u>2,412,314</u>	<u>-</u>	<u>196,194</u>	<u>196,194</u>	<u>-</u>
<i>U.S. Environmental Protection Agency</i>							
<b>Total U.S. Environmental Protection Agency</b>	66.202	XP-96818001/ACH #80331	<u>485,000</u>	<u>-</u>	<u>154,435</u>	<u>154,435</u>	<u>-</u>
<b>TOTAL WEBER COUNTY CORPORATION</b>			<u>30,408,422</u>	<u>-</u>	<u>10,473,577</u>	<u>10,473,577</u>	<u>-</u>

WEBER COUNTY

NOTES TO SUPPLEMENTARY SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2013

1. ***Basis of Presentation*** - The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Weber County under programs of the federal government for the year ended December 31, 2013. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Weber County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Weber County.
2. ***Summary of Significant Accounting Policies*** -
  - a. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowed or are limited as to reimbursement.
  - b. Pass-through entity identifying numbers are presented where available.
3. ***Noncash Federal Awards*** - Noncash federal awards represent commodities consumed during the year, expressed at market value. The State estimates the per unit fair market value of these commodities. Noncash federal financial assistance is calculated by multiplying the per unit fair market value by the net commodities consumed.



**WEBER COUNTY**  
**INDEPENDENT AUDITORS' REPORT ON**  
**STATE AND LEGAL COMPLIANCE**  
**DECEMBER 31, 2013**



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE  
WITH THE *STATE OF UTAH LEGAL COMPLIANCE AUDIT GUIDE***

Honorable County Commissioners  
Weber County  
Ogden, Utah

**REPORT ON COMPLIANCE**

We have audited Weber County's compliance with the general and major state program compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended December 31, 2013.

The general compliance requirements applicable to the County are identified as follows:

- Cash Management
- Budgetary Compliance
- Fund Balance
- Statement of Taxes Charged, Collected & Disbursed
- Assessing & Collecting Property Taxes
- Transient Room Tax and Tourism, Recreation, Culture, Convention, and Airport Facilities Tax
- Impact Fees
- Utah Retirement Systems Compliance
- Government Records Access Management Act

The County received the following major assistance programs from the State of Utah:

- Down Payment Assistance Program (CDBG Funding)

***Management's Responsibility***

Compliance with the requirements referred to above is the responsibility of the County's management.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State of Utah Legal Compliance Audit Guide*. Those standards and the *State of Utah Legal Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the County and its major programs occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

***Opinion***

In our opinion, Weber County complied, in all material respects, with the general compliance requirements identified above and the compliance requirements that are applicable to each of its major state programs for the year ended December 31, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State of Utah Logan Compliance Audit Guide* and which are described in the accompanying schedule of findings and recommendations as items 2013-1 and 2013-2.

### **REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

### ***Purpose of Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christensen, Palmer + Ambrose P.C.*

**WEBER COUNTY**

**Schedule of Findings and Recommendations**

**Year Ended December 31, 2013**

**PROGRAM: BUDGETARY COMPLIANCE**

**FINDING 2013-1:** In two funds the total expenditures exceeded the amounts appropriated in the final budget.

**RECOMMENDATION:** Review all fund expenditures and amend budgets as needed.

**COUNTY'S REPLY:** The County will more closely monitor budgets and amend as needed.

**FINDING 2013-2:** Financial reports detailing receipts and disbursements for all funds are not reviewed by the commission.

**RECOMMENDATION:** Prepare and present financial reports quarterly to the County Commission.

**COUNTY'S REPLY:** Financial reports will be presented every quarter.

**WEBER COUNTY CORPORATION**  
**Schedule of Expenditures of State Grant, Contracts, and Loan Funds**  
**December 31, 2013**

<u>Title</u>	<u>Award/Contract #</u>	<u>Expenditures</u>
<b><i>Utah State Department of Health</i></b>		
General Block Grant	12-2310	82,727
Indoor Clean Air Act	12-2310	5,430
LHD Environmental Services	12-2310	12,500
DEQ	13-0375	34,171
TCM-Home Visits	13-0423	15,600
CHEC	13-0423	8,901
Cancer Control	13-0891	500
Tobacco Prevention & Control	13-0891	62,570
Tobacco Comp. - DSA	13-0891	10,129
PANO	13-0891	1,533
Tobacco Control Tax	13-0891	11,019
Primary Care Grant	13-1166	15,000
TB Medication	13-1776	1,500
General Block Grant	13-2121	83,083
Indoor Clean Air Act	13-2121	5,430
LHD Environmental Services	13-2121	12,500
DEQ	13-2515	33,846
Cancer Control	14-0025	500
EPICC	14-0026	4,000
Tobacco Prevention & Control	14-0027	69,010
Tobacco Comp. - DSA	14-0027	19,530
Tobacco Control Tax	14-0027	19,315
TCM-Home Visits	14-0611	13,732
CHEC	14-0611	15,568
Primary Care Grant	14-1171	15,000
		<u>553,094</u>
<b><i>Utah State Department of Health</i></b>		
Utah Emergency Medical Services	E1222236	4,853
		<u>4,853</u>
<b>Total Utah State Department of Health</b>		<u>557,947</u>
<b><i>Utah State Office of The Attorney General</i></b>		
Weber/Morgan Children's Justice Center	110311	230,724
		<u>230,724</u>

**Utah State Office of The Attorney General**

Utah Internet Crimes Against Children Task Force Grant		10,994
Utah Internet Crimes Against Children Task Force Grant		13,056
		<u>24,050</u>

**Total Utah State Office of The Attorney General** 254,774

**Utah State Housing and Community Development**

Down Payment Assistance Program (CDBG Funding)	14-1102	220,000
<b>Total Utah State Housing and Community Development</b>		<u>220,000</u>

**Utah State Library**

Community Library Enhancement Fund (CLEF)	USL13-0178	34,835
<b>Total Utah State Library</b>		<u>34,835</u>

**TOTAL WEBER COUNTY CORPORATION** 1,067,556