WEBER COUNTY, UTAH

Government Auditing Standards, OMB Circular A-133
and Other Required Reports

December 31, 2007

WEBER COUNTY, UTAH
Government Auditing Standards, OMB Circular A-133 and Other Required Reports
Year Ended December 31, 2007

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

To the Members of the County Commission:
Weber County, Utah

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Weber County, Utah Corporation (the County) as of and for the year ended December 31, 2007, which collectively comprise the Weber County, Utah basic financial statements, and have issued our report thereon dated June 18, 2008. We conducted our audit in accordance with 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.

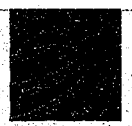
Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs as 07-1 to be a control deficiency in internal control over financial reporting.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



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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*.

We noted matters that we reported to management of the County in a separate letter dated June 18, 2008.

This report is intended solely for the information and use of the County Commission, audit committee and management of Weber County, Utah, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Schmitt, Griffiths, Smith & Co.

June 18, 2008

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Members of the County Commission
Weber County, Utah

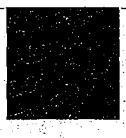
Compliance

We have audited the compliance of Weber County, Utah (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

Except as discussed in the following paragraph, 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 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.

We were unable to obtain sufficient documentation supporting the compliance of the County with Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) regarding eligibility, nor were we able to satisfy ourselves as to the County's compliance with those requirements by other auditing procedures.

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the County's compliance with the requirements of WIC regarding compliance, Weber County, Utah complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.



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Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below.

A *control deficiency* in an entity's 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Weber County, Utah, as of and for the year ended December 31, 2007, and have issued our report thereon dated June 18, 2008. Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Weber County, Utah's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Weber County, Utah's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Commission, audit committee and management of Weber County, Utah, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Schmitt, Griffiths, Smith & Co.

June 18, 2008

WEBER COUNTY CORPORATION
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2007

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Beginning Balance Jan. 1, 2007	Revenue Recognized	Expenditures	Ending Balance Dec. 31, 2007	
U.S. Department of Agriculture Passed through Utah State Department of Health								
WIC-Administration	10.557	07-0933	$ 862,300	-	$ 359,869	$ 359,869	-	*
WIC-Food	10.557	07-0933	3,274,200	-	2,523,569	2,523,569	-	*
WIC-Administration	10.557	08-1010	859,600	-	472,806	472,806	-	*
WIC-Food	10.557	08-1010	3,372,000	-	929,757	929,757	-	*
Total Department of Agriculture			8,368,100	-	4,286,001	4,286,001	-	
U.S. Department of Health and Human Services Passed through Utah State Department of Health								
Summer Food Service	10.559	07-0498	200	-	200	200	-	
Summer Food Service	10.559	08-0262	200	-	100	100	-	
Child Safety Seat Class	20.600	CP07-02-03	16,000	-	15,881	15,881	-	
Highway Safety	20.600	CP07-04-10	15,000	-	9,212	9,212	-	
Highway Safety	20.600	CP08-02-03	28,000	-	1,719	1,719	-	
Environmental Services	66.468	05-0851	84,820	-	47,405	47,405	-	
Environmental Services	66.468	08-0516	16,982	-	-	-	-	
Environmental Services	66.605	08-0516	3,000	-	-	-	-	
TB Elimination	93.116	07-1649	9,305	-	9,305	9,305	-	
Immunizations	93.268	07-0185	60,247	-	30,049	30,049	-	*
Immunizations	93.268	07-2433	60,289	-	28,549	28,549	-	*
Immunization Vaccine	93.268	-	-	-	466,800	466,800		*
Bio-terrorism	93.283	05-1332	260,873	-	168,810	168,810	-	
Bio-terrorism	93.283	08-0947	231,432	-	98,599	98,599	-	
Core Capacity-Tobacco	93.283	06-2211	34,256	-	17,121	17,121	-	
Core Capacity-Tobacco	93.283	08-0843	55,283	-	45,822	45,822	-	
Regional Epidemiologist	93.283	04-1263	2,925	-	2,871	2,871	-	
CHEC	93.778	07-0888	32,910	-	9,241	9,241	-	
CHEC	93.778	07-2481	41,873	-	21,059	21,059	-	
Medicaid Home Visit.	93.778	01-1943	678,000	-	113,335	113,335	-	
Cancer Control	93.283	06-2211	40,550	-	10,281	10,281	-	
Cancer Control	93.283	08-0843	40,550	-	24,864	24,864	-	
Cancer Promotion	93.919	06-2211	3,000	-	1,952	1,952	-	
Cancer Promotion	93.919	08-0843	3,000	-	905	905	-	
AIDS	93.940	07-1649	8,500	-	8,500	8,500	-	
STD-CSPS	93.977	07-1649	1,984	-	1,984	1,984	-	
Basic Inj. Prev.	93.991	06-2211	5,649	-	981	981	-	
Basic Inj. Prev.	93.991	08-0262	5,649	-	3,635	3,635	-	
Heart Disease	93.991	06-2211	33,698	-	13,617	13,617	-	
Heart Disease	93.991	08-0843	33,698	-	29,457	29,457	-	
CASH	93.994	07-0185	38,400	-	19,024	19,024	-	
CASH	93.994	07-2433	38,400	-	23,030	23,030	-	
Community Inj. Prev.	93.994	06-2211	25,814	-	7,864	7,864	-	
Community Inj. Prev.	93.994	08-0843	25,814	-	12,089	12,089	-	
MCH Block Grant	93.994	07-0185	117,630	-	58,815	58,815	-	
MCH Block Grant	93.994	07-2433	117,630	-	58,815	58,815	-	
Diabetes Today	93.998	06-2211	7,000	-	1,918	1,918	-	
Diabetes Today	93.998	08-0843	7,000	-	5,250	5,250	-	
Pandemic Flu	93.283	07-1411	89,703	-	59,514	59,514	-	
Pandemic Flu	93.283	08-0947	69,942	-	38,550	38,550	-	
MRC	93.283	07-1583	10,000	-	10,099	10,099	-	
MRC	93.283	07-1583	18,096	-	9,821	9,821	-	
CBAE	93.010	90AE0168/01	600,000	-	396,227	396,227	-	*
CBAE	93.010	90AE0168/02	600,000	-	108,040	108,040	-	*
Total Department of Health and Human Services			$ 3,573,302	-	$ 1,991,310	$ 1,991,310	-	

* Tested as Major Program

See accompanying notes to schedule of expenditures of federal awards.

WEBER COUNTY CORPORATION
Schedule of Expenditures of Federal Awards, Continued
Year Ended December 31, 2007

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Beginning Balance Jan. 1, 2007	Revenue Recognized	Expenditures	Ending Balance Dec. 31, 2007
U.S. Department of Justice Passed through Utah State Crime Victim Reparations							
Victims Assistance	16.575	07-VOCA-58	$ 17,045	-	$ 8,000	$ 8,000	-
VAWA Violence Against Women	16.588	06-VAWA-42	39,465	-	39,465	39,465	-
Total Utah State Crime Victim Reparations			56,510	-	47,465	47,465	-
U.S. Department of Housing and Urban Development - Passed through State Department							
Community Development Grant - YCC Home R	14.228	B-07-DC-49-0001	7,021	-	7,021	7,021	-
Community Development Grant - Rehabilitation	14.228	B-06-DC-49-0001	29,423	-	19,873	19,873	-
Community Development Grant - Rehabilitation	14.228	B-07-DC-49-0001	20,577	-	15,000	15,000	-
Community Development Grant - ADA Improve	14.228	B-06-DC-49-0001	52,580	-	52,580	52,580	-
Community Development Grant - ADA Improve	14.228	B-07-DC-49-0001	52,580	-	52,580	52,580	-
Total U.S. Department of Housing and Urban Development			162,181	-	147,054	147,054	-
U.S. Department of Justice, OJP Direct program;							
COPS Universal Hiring Program	16.710	2004UMNX0140	150,000	-	22,500	22,500	-
Total OJP Direct Program			150,000	-	22,500	22,500	-
Bureau of Justice Assistance							
SCAAP Grant	16.606	2007APBX0562	45,381	-	45,381	45,381	-
Total Bureau of Justice Assistance			45,381	-	45,381	45,381	-
U.S.Department of Justice passed through UCCJJ							
Weber/Morgan Narcotics Strike Force 2006 HIE	07.999	06.I6PRMP611Z	38,000	-	38,000	38,000	-
Weber/Morgan Narcotics Strike Force 2007 HIE	07.999	07.I7PRMP611Z	40,000	-	14,430	14,430	-
Weber/Morgan Narcotics Strike Force 2006 JA(	-	2006-F2112-UT-DJ	55,000	-	49,078	49,078	-
Weber/Morgan Narcotics Strike Force 2006 JA(	6A01	-	100,000	-	57,100	57,100	-
Total Utah Commission on Criminal and Juvenile Justice			233,000	-	158,608	158,608	-
U.S. Homeland Security Passed through Utah division of Comprehensive Emergency Management							
Emergency Mgmt. Program Grant	97.042	EMPG-2007-HLS-029	36,000	-	36,000	36,000	-
LEPC	20.703	DES-2007-LEPC	2,500	-	2,500	2,500	-
Homeland Security 2005 WMD	97.067	DES-2005-SHSP-001	932,568	-	421,347	421,347	-
Homeland Security 2006 WMD	97.067	DES-2006-SHSP-001	270,000	-	144,899	144,899	-
Homeland Security 2005 LETP	97.067	DES-2005-LETP-001	135,932	-	116,440	116,440	-
Homeland Security 2006 LETP	97.067	DES-2006-LETP-001	204,000	-	98,403	98,403	-
Total U.S. Federal Emergency Management Agency			1,581,000	-	819,589	819,589	-
TOTAL WEBER COUNTY CORPORATION EXPENDITURES OF FEDERAL AWARDS			$ 14,169,474	-	$ 7,517,908	$ 7,517,908	-

* Tested as Major Program

See accompanying notes to schedule of expenditures of federal awards.

WEBER COUNTY, UTAH
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2007

Note 1 – Purpose of the Schedule

The Schedule of Expenditures of Federal Awards (the Schedule) is a supplementary schedule to the basic financial statements. The Schedule is required by the *U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.*

Note 2 – Significant Accounting Policies

Basis of Accounting

The information in the Schedule is presented in accordance with OMB Circular A-133. The Schedule is prepared using the same accounting policies and basis of accounting as the basic financial statements.

CFDA Numbers

OMB Circular A-133 requires the Schedule to show the total expenditures for each of the entity's federal financial assistance programs as identified in the Catalog of Federal Domestic Assistance (CFDA). The CFDA is a government-wide compendium of individual federal programs. Each program included in the CFDA is assigned a five-digit program identification number (CFDA number).

Major Programs

OMB Circular A-133 establishes a risk-based approach to determining which federal programs are major programs. The federal awards tested as major programs were those with a CFDA numbers of 10.557, 93.268 and 93.010.

Matching Costs

The Schedule does not include matching expenditures.

WEBER COUNTY, UTAH
Schedule of Prior Audit Findings and Questioned Costs
December 31, 2007

FINDINGS – FINANCIAL STATEMENT AUDIT

06-1 Internal Control Over Interfund Loans

Condition: The County has appropriately recorded an interfund loan made from the General Fund to the Fleet Management Fund, an Internal Service Fund. Disposition of interfund loans not expected to be repaid within a "reasonable time" should be treated as transfers from the lending fund to the borrowing fund. Although accounting standards have not defined "a reasonable time," our audit procedures disclosed that the terms of repayment have not been defined. Although payments have been made, a formal plan and appropriate rate structure to provide repayment and replacement has not been adopted.

Recommendation: We recommend that at the time interfund loans are authorized and approved by the County Commission that the terms of repayment are also approved and authorized. Further, for existing interfund loans, we recommend that a plan of repayment be developed and adopted.

Administrative Response: The County does not expect to create any new interfund loans in the future; however, should such a need arise, the County will establish fixed terms of repayment at the time the initial loan is authorized. For the County's existing interfund loan, the County will develop a repayment plan during the upcoming budget cycle for the Fleet Management Fund's 2008 proposed budget.

Status: Resolved

WEBER COUNTY, UTAH
Schedule of Prior Audit Findings and Questioned Costs, Continued
Year Ended December 31, 2007

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

No prior audit findings to be reported in the current year.

WEBER COUNTY, UTAH
Schedule of Findings and Questioned Costs
Year Ended December 31, 2007

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements of Weber County, Utah.

2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statements of the County were disclosed during the audit.

4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.

5. The auditors' report on compliance for Special Supplement Nutrution Program for Women, Infants, and Children (WIC) expresses a qualified opinion; the report on the remaining programs is unqualified.

6. Audit findings that are required to be reported in accordance with Section 501(a) of OMB Circular A-133 are reported in this Schedule.

7. The programs tested as major federal programs were as follows:

Name	CFDA No.
Women Infants and Children	10.557
Immunizations	93.268
CBAE	93.101

8. The threshold for distinguishing Types A and B programs was $300,000.

9. Weber County, Utah did qualify as a low risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

07-1 Strike Force Trust Fund

Condition: The County accounts for resources held for and used by the Weber/Morgan Narcotics Strike Force, including grant funds and forfeitures as a private-purpose trust fund. However, an agreement has not been formalized that explicitly outlines the nature, extent and scope of accounting for the aforementioned resources.

Effect: Proper classification of resources.

Cause: Absence of a trust or operating agreement.

Criteria: Resources reported under a private-purpose trust fund should be formalized in an agreement with the County and Weber/Morgan Narcotics Strike Force.

Recommendation: We recommend that the County obtain a signed trust or operating agreement with the Weber/Morgan Narcotics Strike Force.

Administrative response: We concur and will obtain a signed agreement between the County and the Strike Force that outlines the County's responsibilities in regards to accounting and administration of Strike Force funds. This agreement will be in place by the end of 2008.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

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INDEPENDENT AUDITORS' REPORT ON THE STATE OF UTAH LEGAL COMPLIANCE

To the Members of the County Commission
Weber County, Utah

We have audited the accompanying 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, Utah Corporation (the County) for the year ended December 31, 2007, and have issued our report thereon dated June 18, 2008. As part of our audit, we have audited the County's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; and special tests and provisions applicable to each of its major State assistance programs as required by the State of Utah Legal Compliance Audit Guide for the year ended December 31, 2007. The County received the following major assistance programs from the State of Utah:

B and C Road Funds (Department of Transportation)
Liquor Law Enforcement
Public Health Services (Department of Health)
Children's Justice Center (State of Utah Attorney General's Office)
Homeland Security

The County also received the following nonmajor grants, which are not required to be audited for specific compliance requirements: (However, these programs were subject to test work as part of the audit of the Weber County, Utah basic financial statements.)

Arts Grant
EMS Grant (Department of Health)
Indoor Clean Air Act (Department of Health)
TB Medication (Department of Health)
Utah Cancer Control (Department of Health)
Local Heath Department Environmental Services (Department of Environmental Health)
Child Heath Evaluation and Care Outreach (Department of Health)
Food Service (Department of Health)
Forest Reserve Grant
Emergency Services
Public Library Development (State Library Division)
Victim Free Utah Grant
Unify Contract Grant
Local Emergency Planning Committee Grant
Northern Utah Internet Crimes against Children
General Block Grant (Department of Health)

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Our audit also included test work on the County's compliance with the following general compliance requirements identified in the State of Utah Legal Compliance Audit Guide:

Public Debt	Liquor Law Enforcement
Cash Management	B and C Road Funds
Purchasing Requirements	Justice Courts Compliance
Budgetary Compliance	Statement fo Taxes Charged, Collected and Disbursed
Truth in Taxation and Property Tax Limitations	Assessing and Collecting of Property Taxes
Other General Compliance Requirements	Transient Room, Tourism, Recreation, Culture and Convention
Uniform Building Code Standards	Impact Fees and Other Developments

The management of the County is responsible for the County's compliance with all compliance requirements identified above. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards,* issued, by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the accompanying State Compliance Schedule of Findings. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, Weber County, Utah, complied, in all material respects, with the general compliance requirements identified above and the requirements governing types of services allowed or unallowed; eligibility matching, level of effort, or earmarking; reporting; and special tests and provisions that are applicable to each of its major State assistance programs for the year ended December 31, 2007.

Schmitt, Griffiths, Smith & Co.

June 18, 2008
Ogden, Utah

WEBER COUNTY, UTAH
State Compliance Schedule of Audit Findings
December 31, 2007

07-1 Budgetary Compliance

Condition: Department budgets, specifically in the Training and Weber Housing Authority departments, both part of the general fund, were not adjusted as needed throughout the year for excess expenditures or encumbrances. As a result, actual expenditures or encumbrances exceeded budgeted appropriations.

Effect: The County may have been able to prevent the aforementioned condition by formally amending the final adopted budget.

Cause: Incorrect implementation of policies and procedures.

Criteria: The County shall not incur expenditures or encumbrances in excess of the total appropriation for any department or fund.

Recommendation: The County monitor the budget more closely at year end to ensure that the expenditures do not exceed the budget.

Administrative response: The County will monitor departments' expenditures more closely and make appropriate budget adjustments at year-end as needed to ensure departments do not exceed their budgeted appropriations.

07-2 Appeals 60 day Deadline

Condition: The County Board of Equalization does not resolve all appeals within the 60-day period after application is made.

Effect: One of ten appeals examined was not resolved within the 60 day requirement.

Cause: The Board of Equalization received about three times the appeals in 2007 as compared to prior years. Because of this, the Board was not able to resolve all of the appeals within the 60-day deadline.

Criteria: The County Board of Equalization must consider all appeals brought before it and make a final decision on each appeal within a 60 day period after the day on which the application is made.

Recommendation: The County Board of Equalization make a final decision on each appeal within a 60-day period after the day on which the application is made.

07-2 Appeals 60 day Deadline, Continued

Administrative response: The Weber County Board of Equalization generally receives about 1,000 appeals in a tax year. However, in 2007, we logged in over 3,000 appeals primarily due to a reassessment of the upper valley. With the large increase in appeals and no increase in personnel to process them, a few were not completed before the 60-day deadline. We did, however, send notice to all appellants within the 60 days to inform them that the County had received their appeal and was doing everything possible to complete their appeal in a timely manner. In the future, the County will work diligently to resolve all appeals within the 60-day period given our limited resources.

07-3 Budgetary Revenue

Condition: The County's revenue amounts in the adopted budget is not the same as the "Budgeted Revenue" amounts in the form TC-693 *Tax Rate Summary* filed with the Utah state Tax Commission.

Criteria: The State of Utah requires the filing of form TC-693 *Tax Rate Summary*. The form includes a column "Budgeted Revenue." The amounts in the column should be the same as the revenue amounts in the County's adopted budget.

Cause of Condition: Incorrect implementation of policies and procedures.

Effect of Condition: Non-compliance with Utah state law.

Recommendation: The County assure that the adopted budget's revenue be the same as the "Budgeted Revenue" amounts in the form TC-693 *Tax Rate Summary* filed with the Utah state Tax Commission.

Administrative response: In prior years, the County's budget adjustments to property tax revenue estimates have used data related to new growth, historical tax collection amounts and rates, and other relevant information about the local economy. In the future, the County will ensure that any budget adjustments to property tax revenue estimates will match the "Budgeted Revenue" amounts on the form TC-693 *Tax Rate Summary*.