

# **WEBER COUNTY CORPORATION**

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

**December 31, 2009**

**WEBER COUNTY CORPORATION**  
**Government Auditing Standards, OMB Circular A-133 and**  
**Other Required Reports**  
**December 31, 2009**

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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***

To the Members of the County Commission:  
Weber County

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of Weber County (the County) as of and for the year ended December 31, 2009, which collectively comprise the Weber County's basic financial statements, and have issued our report thereon dated June 29, 2010. 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 opinions 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 *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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## 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*.

This report is intended solely for the information and use of the County Commission, audit committee and management of Weber County, 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, Griffith, Smith & Co.*

June 28, 2010



**Schmitt, Griffiths, Smith & Co.**  
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## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Members of the County Commission  
Weber County

### Compliance

We have audited the compliance of Weber County (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, 2009. 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.

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.

In our opinion, Weber County, 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, 2009.

### Internal Control Over Compliance

The management of Weber 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, 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 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 *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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Weber County, as of and for the year ended December 31, 2009, and have issued our report thereon dated June 28, 2010, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming our opinion on the financial statements 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the County Commission, audit committee and management of Weber County, 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, Griffith, Smith & Co.*

June 28, 2010

**WEBER COUNTY CORPORATION**  
**Schedule of Expenditures of Federal Awards**  
**December 31, 2009**

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Beginning Balance Jan. 1, 2009	Revenue Recognized	Expenditures	Ending Balance Dec. 31, 2009
<i>U.S. Department of Agriculture Passed through Utah State Department of Health</i>							
WIC-Administration	10.557	10-0929	\$ 1,100,047	\$ -	\$ 214,522	\$ 214,522	\$ -
WIC-Food	10.557	N/A	-	-	N/A	N/A	-
WIC-Administration	10.557	09-0550	948,646	-	671,883	671,883	-
WIC-Food	10.557	09-0550	3,840,054	-	3,840,054	3,840,054	-
Total Department of Agriculture			5,888,747	-	4,726,459	4,726,459	-
<i>U.S. Department of Health and Human Services</i>							
<i>Passed through Utah State Department of Health</i>							
Summer Food Service	10.559	09-22521	100	-	-	-	-
Summer Food Service	10.559	08-2673	100	-	-	-	-
Highway Safety	20.600	CP10-02-03	34,000	-	5,710	5,710	-
Highway Safety	20.600	CP09-02-03	34,000	-	27,507	27,507	-
Environmental Services	66.468	08-0516	11,252	-	5,626	5,626	-
Environmental Services	66.605	08-0516	3,000	-	1,500	1,500	-
TB Elimination	93.116	09-1627	9,305	-	9,305	9,305	-
Immunizations	93.268	10-0254	49,518	-	45,787	45,787	-
Immunizations	93.268	08-2607	59,958	-	31,218	31,218	-
Bio-terrorism	93.283	10-1127	327,733	-	127,807	127,807	-
Bio-terrorism	93.283	09-1325	328,245	-	227,188	227,188	-
Core Capacity-Tobacco	93.283	10-0257	61,283	-	33,303	33,303	-
Core Capacity-Tobacco	93.283	09-0190	61,283	-	26,065	26,065	-
Regional Epidemiologist	93.283	08-2669	3,294	-	838	838	-
Regional Epidemiologist	93.283	08-2669	3,294	-	1,168	1,168	-
CHEC	93.778	10-0103	43,898	-	16,967	16,967	-
CHEC	93.778	09-0784	43,898	-	10,143	10,143	-
Medicaid Home Visit.	93.778	01-1943	678,000	-	77,565	77,565	-
Cancer Control	93.283	10-0257	26,700	-	10,427	10,427	-
Cancer Control	93.283	09-0190	37,050	-	2,050	2,050	-
AIDS	93.940	09-1627	10,500	-	10,500	10,500	-
STD-CSPS	93.977	09-1627	2,100	-	2,100	2,100	-
Basic Inj. Prev.	93.991	10-0257	5,649	-	5,649	5,649	-
Basic Inj. Prev.	93.991	09-0190	5,649	-	3,838	3,838	-
Heart Disease	93.991	10-0257	33,698	-	21,998	21,998	-
Heart Disease	93.991	09-0190	33,698	-	9,674	9,674	-
CASH	93.994	10-0254	38,400	-	36,204	36,204	-
CASH	93.994	08-2607	38,400	-	17,223	17,223	-
Community Inj. Prev.	93.994	10-0257	22,314	-	13,234	13,234	-
Community Inj. Prev.	93.994	09-0190	25,814	-	13,081	13,081	-
MCH Block Grant	93.994	10-0254	117,630	-	58,815	58,815	-
MCH Block Grant	93.994	08-2607	117,630	-	58,815	58,815	-
MRC	93.283	10-1127	10,000	-	658	658	-
MRC	93.283	09-1325	10,000	-	5,000	5,000	-
CBAE	93.010	90AE0168/02	600,000	-	449,630	449,630	-
CBAE	93.010	90AE0168/03	570,993	-	95,148	95,148	-
Mass Clinics- Phase I	23.000	10-1369	597,997	-	129,898	129,898	-
Mass Clinics- Phase III	93.070	10-1261	293,979	-	175,761	175,761	-
Total Department of Health and Human Services			4,350,362	-	1,767,400	1,767,400	-
<i>U.S. Department of Justice Passed through Utah State Crime Victim Reparations</i>							
VOCA Victim/Witness Program	16.575	08-VOCA-71	14,662	-	5427	5,427	-
VOCA Victim/Witness Program	16.575	09-VOCA-78	15,764	-	7527	7,527	-
<i>U.S. Department of Justice passed through UCCJJ</i>							
Weber/Morgan Narcotics Strike Force 2009 HIDTA	08.18	18.18PRMP611Z	93,000	-	93,000	93,000	-
Total U. S. Department of Justice			123,426	-	105,954	105,953	-
<i>Office of Juvenile Justice passed through Utah Highway Safety Office</i>							
09 Highway Safety (Party Patrol)	16.727	0660JJ OJ616	15,000	-	510	510	-
09 Highway Safety (Party Patrol)	16.727	JJP2008 J815	25,000	-	6,143	6,143	-
Total Office of Juvenile Justice			40,000	-	6,653	6,653	-
<i>Bureau of Justice Assistance</i>							
SCAAP Grant FY08	16.606	2008APBX1401	40,989	40,989	-	40,989	-
SCAAP Grant FY09	16.606	2009APBX0654	56,447	-	56,447	17,338	39,109
FY08 Local Justice Assistance Grant	16.580	2008DJBX0271	10,950	-	10,950	10,950	-
FY07 Local Justice Assistance Grant	16.580	2008DJBX0292	32,000	-	32,000	32,000	-
FY09 Recovery Stimulus Justice Assistance Grant	16.804	2009SBB91435	53,123	-	27,766	27,766	-
2006 Bulletproof Vest Partnership	16.607	FY2006Conditional	17,850	-	17,850	17,850	-
2006 Bulletproof Vest Partnership	16.607	FY2006Regular	1,122	-	1,122	1,122	-
2008 COPS Technology	16.710	2008CKWX0414	350,738	-	311,827	311,827	-
Total Bureau of Justice Assistance			563,219	40,989	457,962	459,842	39,109

**WEBER COUNTY CORPORATION**  
**Schedule of Expenditures of Federal Awards, Continued**  
**December 31, 2009**

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Beginning Balance Jan. 1, 2009	Revenue Recognized	Expenditures	Ending Balance Dec. 31, 2009
<i>U.S. Homeland Security Passed through Utah division of Comprehensive Emergency Management</i>							
Emergency Mgmt. Performance Grant (EMPG)	97.042	EMPG-2009-HLS-029	45,000	-	45,000	45,000	-
EMPG Proj # 1 - Regional IMT	97.042	EMPG-2009-HLS-PROJECT-12	1,370	-	1,370	1,370	-
EMPG Proj # 2 - DSTAR Radio Project	97.042	EMPG-2009-HLS-PROJECT-12	10,500	-	10,500	10,500	-
EMPG Proj # 3 - MCI Exercise	97.042	EMPG-2009-HLS-PROJECT-12	3,500	-	3,500	3,500	-
EMPG Proj # 4 - Earthquake Exercise	97.042	EMPG-2009-HLS-PROJECT-12	10,000	-	10,000	10,000	-
2008 LEPC - HMEP	20.703	DES-2009-LEPC-001	3,700	-	3,700	3,700	-
Homeland Security 2007 LETP	97.067	DES-2007-LETP-001	608,849	-	184,227	184,227	-
Homeland Security 2007 SHSP	97.067	DES-2007-SHSP-001	839,024	-	33,259	33,259	-
Homeland Security 2008 SHSP	97.067	DES-2008-SHSP-001	370,000	-	79,855	79,855	-
Homeland Security 2009 SHSP	97.067	DES-2009-SHSP-001	126,000	-	20,000	20,000	-
Total U.S. Federal Emergency Management Agency			<u>2,017,943</u>	<u>-</u>	<u>391,411</u>	<u>391,411</u>	<u>-</u>
<i>Department of Commerce passed through Utah Department of Public Safety</i>							
Public Safety Interoperable Communications Grant	11.555	FY07 PSIC	500,000	-	125,668	125,668	-
Total Department of Commerce			<u>500,000</u>	<u>-</u>	<u>125,668</u>	<u>125,668</u>	<u>-</u>
<b>TOTAL WEBER COUNTY CORPORATION</b>			<u>\$ 13,483,696</u>	<u>\$ 40,989</u>	<u>\$ 7,581,507</u>	<u>\$ 7,583,386</u>	<u>\$ 39,109</u>
<b>EXPENDITURES OF FEDERAL AWARDS</b>							

**WEBER COUNTY CORPORATION**  
**Notes to Schedule of Expenditures of Federal Awards**  
**December 31, 2009**

**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 award tested as a major program was that with a CFDA number of 10.557.

Matching Costs

The Schedule does not include matching expenditures.

**WEBER COUNTY CORPORATION**  
**Schedule of Findings and Questioned Costs**  
**December 31, 2009**

**Section I – Summary of Auditor’s Results**

*Financial Statements*

Type of auditors’ report issued – *Unqualified*

Internal control over financial reporting:

- Material weakness identified \_\_\_\_\_ yes   X   no
- Significant deficiency identified \_\_\_\_\_ yes   X   no
- Noncompliance material to financial statements \_\_\_\_\_ yes   X   no

Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

Internal control over major programs:

- Material weakness identified \_\_\_\_\_ yes   X   no
- Significant deficiency identified \_\_\_\_\_ yes   X   no

Type of auditors’ report issued on Compliance for major programs – *Unqualified*

Audit findings disclosed that are Required to be reported in accordance with section 410(a) of Circular A-133 – *None*

Federal programs tested as major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	WIC
16.710	COPS
97.067	Homeland Security
93.283	Center for Disease Control and Prevention

Dollar threshold used to distinguish Between Type A and Type B programs: \$300,000

Auditee qualification as high or low risk: Low

**Section II – Findings Related to the Financial Statements Required to be Reported in Accordance with Government Auditing Standards**

No matters were reported.

**WEBER COUNTY CORPORATION**  
**Schedule of Findings and Questioned Costs, Continued**  
**December 31, 2009**

**Section III – Federal and Questioned Costs Related to Federal Awards Required to be Reported in Accordance with OMB Circular A-133**

No matters were reported.

**WEBER COUNTY CORPORATION**  
**Summary Schedule of Prior Audit**  
**Findings and Questioned Costs**  
**December 31, 2009**

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There were no findings in the prior year.

**WEBER COUNTY CORPORATION**  
**Corrective Action Plan**  
**December 31, 2009**

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There were no findings in the current year.



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
 WITH STATE LEGAL COMPLIANCE REQUIREMENTS**

**To the Members of the County Commission  
 Weber County**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Weber County (the County) for the year ended December 31, 2009, and have issued our report thereon dated June 28, 2010. 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, 2009. The County received the following major assistance programs from the State of Utah:

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

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 testwork as part of the audit of the Weber County's financial statements.)

Department of Health

- EMS Grant
- Indoor Clean Air Act
- Immunization Vaccine
- TB Medication
- Utah Cancer Control
- Child Health Evaluation and Care Outreach
- Food Service
- Tobacco Free Utah
- Division of Substance Abuse Comprehensive Tobacco
- Gold Medal Schools
- Primary Care Grant
- General Block Grant

Other Departments

- Forest Reserve Grant
- Emergency Services
- Public Library Development
- Victim/Witness Grant
- Local Emergency Planning Committee Grant
- Northern Utah Internet Crimes Against Children
- DCFS Hair Analysis
- Children's Justice Center General Operating
- Children's Justice Center Medical Reimbursement
- Western States Presidential Primary Election
- State and Local All Hazards Operations Planning
- Community Development Block Grant

Department of Environmental Health

- Local Health Department Environmental Services

Our audit also included testwork 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	Utah Retirement System
Other General Issues	Transient Room Tax
Uniform Building Code Standards	Impact Fees
Truth in Taxation and Property Tax Limitations	Statement of Taxes Charged, Collected and Disbursed
Assessing and Collecting of Property Taxes	

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.

Our audit does not provide a legal determination on the County's compliance with these requirements.

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, 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, 2009.

The County's written response to the findings identified in our audit is described in the accompanying state compliance schedule of findings. We did not audit the County'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, and is not intended to be and should not be used by anyone other than these specified parties. However, the report is a matter of public record and its distribution is not limited.

*Schmitt, Griffith, Smith & Co.*

June 28, 2010

**WEBER COUNTY CORPORATION**  
**State Legal Compliance Requirements Findings**  
**December 31, 2009**

09-1 Receipt Tracking (repeat finding)

*Condition:* For certain receipts the County did not maintain sufficient documentation to demonstrate when funds were received. Therefore, it could not be determined whether the funds were deposited within the proper timeframe as required by state law.

*Criteria:* The State of Utah requires that all public funds be deposited daily, whenever practicable, but not later than three business days after receipt.

*Cause of Condition:* Incorrect implementation of policies and procedures.

*Effect of Condition:* Non-compliance with Utah State Law.

*Recommendation:* The County should implement a system of controls to ensure that public funds are deposited at least every three business days. Maintaining records of when funds are received is a key control of the overall system of controls.

*Administrative response:* The County will provide additional training to all departments on the proper handling of checks that come in the mail to ensure those checks are logged and date-stamped on the date they are received.