WEBER COUNTY, UTAH

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

December 31, 2008

(With Independent Auditors' Report Thereon)

WEBER COUNTY CORPORATION
Government Auditing Standards, OMB Circular A-133 and Other Required Reports
December 31, 2008

Table of Contents

Page

Government Auditing Standards:
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* 2

OMB Circular A-133:
Report on Compliance with Requirements Applicable to Each Major Program and On Internal Control Over Compliance in Accordance with OMB Circular A-133 4

Schedule of Expenditures of Federal Awards 7

Notes to Schedule of Expenditures of Federal Awards 9

Schedule of Prior Audit Findings and Questioned Costs 10

Schedule of Findings and Questioned Costs 12

Independent Auditors' Report - State of Utah Legal Compliance 15

State Compliance Schedule of Audit Findings 18

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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, 2008, which collectively comprise the Weber County's basic financial statements, and have issued our report thereon dated June 15, 2009. 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 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.

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 limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not

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identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or 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 15, 2009

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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, 2008. 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, 2008.

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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, 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 *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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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, 2008, and have issued our report thereon dated June 15, 2009. Our audit was performed for the purpose of forming our opinion on the financial statements that collectively comprise Weber County's, 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 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.

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 15, 2009

WEBER COUNTY CORPORATION
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2008

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Beginning Balance Jan. 1, 2008	Revenue Recognized	Expenditures	Ending Balance Dec. 31, 2008
U.S. Department of Agriculture Passed through							
Utah State Department of Health							
WIC-Administration	10.557	08-1010	$ 937,961	$ -	$ 731,951	$ 731,951	$ -
WIC-Food	10.557	08-1010	3,733,569	-	3,733,569	3,733,569	-
WIC-Administration	10.557	09-0550	948,646	-	207,697	207,697	-
WIC-Food	10.557	09-0550	N/A	-	N/A	N/A	-
Total Department of Agriculture			5,620,176	-	4,673,217	4,673,217	-
U.S. Department of Health and Human Services							
Passed through Utah State Department of Health							
Summer Food Service	10.559	08-0262	200	-	-	-	-
Summer Food Service	10.559	08-2673	100	-	-	-	-
Highway Safety	20.600	CP08-02-03	28,000	-	21,811	21,811	-
Highway Safety	20.600	CP09-02-03	34,000	-	6,493	6,493	-
Environmental Services	66.468	08-0516	16,982	-	8,491	8,491	-
Environmental Services	66.605	08-0516	3,000	-	1,500	1,500	-
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	08-1898	9,305	-	9,305	9,305	-
Immunizations	93.268	07-2433	60,289	-	30,240	30,240	-
Immunizations	93.268	08-2607	28,740	-	28,740	28,740	-
Bio-terrorism	93.283	08-0947	231,432	-	139,103	139,103	-
Bio-terrorism	93.283	09-1325	292,128	-	112,995	112,995	-
Core Capacity-Tobacco	93.283	08-0843	55,283	-	9,461	9,461	-
Core Capacity-Tobacco	93.283	09-0190	61,283	-	35,218	35,218	-
Regional Epidemiologist	93.283	04-1263	2,925	-	-	-	-
Regional Epidemiologist	93.283	08-2669	3,294		2,126	2,126	
CHEC	93.778	07-2481	41,873	-	20,814	20,814	-
CHEC	93.778	09-0784	43,898	-	33,755	33,755	-
Medicaid Home Visit.	93.778	01-1943	678,000	-	93,375	93,375	-
Cancer Control	93.283	08-0843	37,550	-	6,913	6,913	-
Cancer Control	93.283	09-0190	37,050	-	35,000	35,000	-
Cancer Promotion	93.919	08-0843	3,000	-	2,018	2,018	-
Cancer Promotion	93.919	09-0190	3,300	-	3,263	3,263	-
AIDS	93.940	08-1898	8,500	-	8,500	8,500	-
STD-CSPS	93.977	08-1898	1,984	-	1,984	1,984	-
Basic Inj. Prev.	93.991	08-0262	5,649	-	2,014	2,014	-
Basic Inj. Prev.	93.991	09-0190	5,649	-	1,811	1,811	-
Heart Disease	93.991	08-0843	33,698	-	4,241	4,241	-
Heart Disease	93.991	09-0190	33,698	-	24,024	24,024	-
CASH	93.994	07-2433	38,400	-	15,370	15,370	-
CASH	93.994	08-2607	38,400	-	21,178	21,178	-
Community Inj. Prev.	93.994	08-0843	25,814	-	13,725	13,725	-
Community Inj. Prev.	93.994	09-0190	25,814	-	12,733	12,733	-
MCH Block Grant	93.994	07-2433	117,630	-	58,815	58,815	-
MCH Block Grant	93.994	08-2607	117,630	-	58,815	58,815	-
Diabetes Today	93.998	08-0843	7,000	-	1,750	1,750	-
Pandemic Flu	93.283	08-0947	69,942	-	31,392	31,392	-
MRC	93.283	08-0262	10,000	-	9,254	9,254	-
MRC	93.283	09-1325	10,000	-	5,000	5,000	-
CBAE	93.010	90AE0168/02	600,000	-	446,805	446,805	-
CBAE	93.010	90AE0168/03	600,000	-	126,621	126,621	-
Total Department of Health and Human Services			3,435,692	-	1,451,779	1,451,779	-
U.S. Department of Justice Passed through							
Utah State Crime Victim Reparations							
Victims Assistance	16.575	07-VOCA-58	17,045	-	8,112	8,112	-
VOCA Victims of Crime Act	16.575	06-VA-GX00 -19, -25	14,662	-	8,965	8,965	-
VAWA Violence Against Women	16.588	07-VAWA-45	35,285	-	35,285	35,285	-
Weber/Morgan Narcotics Strike Force 2008 HIDTA	08.18	18.18PRMP611Z	82,380	-	62,380	62,380	-
Total Utah State Crime Victim Reparations			149,371	-	114,742	114,742	-

See accompanying notes to schedule of expenditures of federal awards.

WEBER COUNTY CORPORATION
Schedule of Expenditures of Federal Awards, Continued
Year Ended December 31, 2008

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Beginning Balance Jan. 1, 2008	Revenue Recognized	Expenditures	Ending Balance Dec. 31, 2008
Office of Juvenile Justice passed through Utah Highway Safety Office							
Party Patrol	16.727	066OJJ OJ616	15,000	-	14,490	14,490	-
Total Bureau of Justice Assistance			15,000	-	14,490	14,490	-
U.S. Department of Housing and Urban Development - Passed through State Department							
Community Development Grant - Library Restrooms	14.228	B-07-DC-49-0001	21,507	-	21,507	21,507	-
Community Development Grant - Library Restrooms	14.228	B-04-DC-49-0001	9,605	-	9,605	9,605	-
Total U.S. Department of Housing and Urban Development			31,112	-	31,112	31,112	-
Bureau of Justice Assistance							
SCAAP Grant FY08	16.606	2008APBX1401	40,989	-	40,989	-	40,989
Total Bureau of Justice Assistance			40,989	-	40,989	-	40,989
U.S. Homeland Security Passed through Utah division of Comprehensive Emergency Management							
Emergency Mgmt. Program Grant	97.042	EMPG-2008-HLS-029	60,000	-	60,000	60,000	-
LEPC	20.703	DES-2008-LEPC	2,500	-	2,500	2,500	-
Homeland Security 2006 LETP	97.067	DES-2006-LETP-001	608,849	-	44,530	44,530	-
Homeland Security 2006 SHSP	97.067	DES-2006-SHSP-001	839,024	-	17,270	17,270	-
Homeland Security 2007 LETP	97.067	DES-2007-LETP-001	608,849		53,664	53,664	-
Homeland Security 2007 SHSP	97.067	DES-2007-SHSP-001	839,024	-	56,910	56,910	-
Homeland Security 2008 SHSP	97.067	DES-2008-SHSP-001	370,000	-	164,345	164,345	-
Pre-Disaster Mitigation Competitive Grant	97.017	EMD-2006-PC-0003	27,119	-	27,119	27,119	-
Total U.S. Federal Emergency Management Agency			3,355,365	-	426,338	426,338	-
TOTAL WEBER COUNTY CORPORATION EXPENDITURES OF FEDERAL AWARDS			$ 12,647,705	$ -	$ 6,752,667	$ 6,711,678	$ 40,989

See accompanying notes to schedule of expenditures of federal awards.

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.

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.

Response: Resolved.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

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

WEBER COUNTY CORPORATION
Schedule of Findings and Questioned Costs
December 31, 2008

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Weber County (the County).

2. No significant deficiencies disclosed during the audit of the financial statements are reported in the 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*.

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

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

5. The auditors' report on compliance for the major federal award programs for the County expresses an unqualified opinion on all major federal programs.

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 program tested as a major federal program was as follows:

Name	CFDA No.
Women Infants and Children	10.557

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

9. Weber County was determined to be a low risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

No audit findings to be reported in the current year.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

No audit findings to be reported in the current year.

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INDEPENDENT AUDITORS' REPORT ON THE STATE OF UTAH LEGAL COMPLIANCE

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, 2008, and have issued our report thereon dated June 15, 2009. 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, 2008. 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 Commisson)
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 Heath Evaluation and Care Outreach
- Food Service
- Tobacco Free Utah
- Division of Substance Abuse Comprehensive Tobacco
- Gold Medal Schools
- Primary Care Grant
- General Block Grant

Department of Environmental Health
- Local Heath Department Environmental Services

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

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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
Cash Management
Purchasing Requirements
Budgetary Compliance
Other General Issues
Uniform Building Code Standards
Truth in Taxation and Property Tax Limitations
Assessing and Collecting of Property Taxes
Liquor Law Enforcement
B and C Road Funds
Justice Courts Compliance
Utah Retirement System
Transient Room Tax
Impact Fees
Statement of Taxes Charged, Collected and Disbursed

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, 2008.

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, Griffiths, Smith & Co.

June 15, 2009

08-1 Budgeted Revenue

Condition: The revenue amount in the adopted budget does not match the "Budgeted Revenue" amount in the form TC-693 *Tax Rate Summary* filed with the Utah State Tax Commission for the Weber Area Dispatch 911 and Emergency Services District, which is a component unit of the County.

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 consistent with the revenue amounts in the adopted budget.

Cause of Condition: Incorrect implementation of policies and procedures.

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

Recommendation: The County should ensure that the adopted budget's revenue be consistent with the "Budgeted Revenue" amounts in the form TC-693 *Tax Rate Summary* filed with the Utah state Tax Commission for all funds.

Administrative response: The County will work with the Weber Area Dispatch's management to ensure the Dispatch submits a budget change for property tax revenues once the TC-693 report has been filed with the State Tax Commission.

08-2 Receipt Tracking

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.

08-3 Budgetary Compliance

Condition: The Commission department within the general fund, the Tourism Fund, Trails Impact Fee Fund, and RAMP Tax Fund were not adjusted, as needed, throughout the year for excess expenditures or encumbrances. As a result, actual expenditures or encumbrances exceeded budgeted appropriations.

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

Cause of Condition: Incorrect implementation of policies and procedures.

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

Recommendation: The County should monitor the budget more closely 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 before year-end as needed to ensure departments do not exceed their budgeted appropriations.

08-4 Justice Court Dismissals

Condition: The County Justice Court did not document the approval of dismissal of charges on 4 of the 25 cases tested.

Criteria: The County Justice Court Judge should approve all charge dismissals.

Cause of Condition: Policies and procedures do not require the County Justice Court Judge to document approval of dismissals.

Effect of Condition: Charges and associated fees could be dismissed without authorization.

Recommendation: The County Justice Court document approval of dismissed charges on the case docket.

Administrative response: The County will obtain a signature from the judge on all dismissals where one is required.