



Ricky D. Hatch, CPA  
Clerk/Auditor

22 September 2021

Weber County Audit Committee  
2380 Washington Blvd.  
Ogden, UT 84401

Dear Committee Members:

I recently completed a comprehensive key internal control audit of Weber County Property Management. My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls. My examination period covered 2020 transactions.

My audit scope included tests from the following Internal Control Questionnaires used as my audit program:

- Accounts Payable Disbursements
- Revenue Collection
- General Journal Entries

**Accounts Payable Disbursements:**

**Scope:**

There were 735 accounts payable transactions totaling \$474,282.60 net. I randomly sampled 50 (7%) transactions totaling \$32,251.67 (7%) net. All capital assets purchased were reported in the 2021 MUNIS file. There were no variance on my initial sample, therefore, I did not expand my tests. There were no recommendations.

**Revenue Collection:**

There were 60 cash receipt postings totaling \$304,886.94 net for the year. I randomly tested 13 (22%) transactions totaling \$265,547.83 (87%) net. There were no variances and no recommendations from my review.

**General Journal Entries:**

**Scope:**

There were 135 journal entries with 968 line items. I randomly sampled 50 (5%) line items representing 21 (16%) journal entries. All transactions were created and posted by different Clerk/Auditor personnel. Adequate support documentation was provided to describe and backup the transactions. There were no variances and no recommendations from my review.

Sincerely,

Roger K Larsen  
Weber County Internal Auditor