



Ricky D. Hatch, CPA
Clerk/Auditor

26 January 2022

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 Observation Park and Archery Range. 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 2021 transactions.

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

- Accounts Payable Disbursements
- Revenue Collection
- General Journal Entries

Accounts Payable Disbursements:

There were 66 accounts payable disbursements totaling \$16,972.06. I tested half of these transactions totaling \$3,974.69. Most of the disbursements were allocations assigned to five Recreation organizations. One disbursement for \$103.00 was clearly for services provided to Animal Services. There were no other variances identified. Backup documentation was scanned, supported the disbursements, and available for review. There were no recommendations.

Revenue Collection:

There were 1,553 revenue transactions totaling \$182,538.33 net. I randomly selected 35 transactions totaling \$2,493.91 net. Backup documentation for one receipt totaling \$468.81 could not be found. Other minor variances were discussed with management and staff. Receipt collection, safeguarding, depositing, and posting were compliant with policies and best practices. There were no recommendations.

General Journal Entries:

There were 49 journal entries with 238 line items. I randomly sampled 35 (14.7%) line items with 19 (38.8%) journal entries. All transactions were created and posted by different Clerk/Auditor personnel. Adequate support documentation was provided to describe the transactions. Most transactions were from purchase cards. No variances were identified. There were no recommendations.

Sincerely,

Roger K Larsen
Weber County Internal Auditor