



Ricky D. Hatch, CPA  
Clerk/Auditor

11 January 2023

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

Dear Committee Members:

I recently completed a review of Weber County's 2021 RAMP projects. My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with ordinances and policies. My examination period covered transactions through December 2022.

**Background:**

There were 14 Weber County 2021 RAMP funded projects, totaling \$290,412. Contracts ranged from \$1,798 to \$80,000. There were 140 total 2021 RAMP funded projects, totaling \$3,652,778. Therefore, Weber County represented 10% of the total 2021 projects and 8% of the total 2021 project funding.

The Weber County website reports 69 RAMP projects approved for 2021, totaling \$3,973,643. Four of those projects, totaling \$737,183, were not funded in 2021. There were 83 unreported EZ and Municipal Grant projects funded for \$416,318. Therefore, total 2021 projects were funded at \$3,652,778. Prior period RAMP projects funded in 2021 totaled \$985,277, for a total RAMP distributions in 2021 of \$4,638,055.

Prior period RAMP projects funded in 2021:

• 2018	\$ 84,875.00
• 2019	126,249.00
• 2020	<u>774,152.67</u>
Total	<u>\$985,276.67</u>

**Observations:**

The category of the 14 Weber County RAMP Grants are as follows:

• Arts & Museums	2	\$ 70,000
• Parks and Recreation	5	193,000
• Municipality	1	15,014
• EZ Grants	<u>6</u>	<u>12,398</u>
Total	<u>14</u>	<u>290,412</u>

At the time I received the RAMP Project control folders on 21 December 2022, three of the Parks and Recreation projects had completion reports and detailed backup of expenditures; the Municipality project included the completion report with required summary expenditures; and two of the EZ Grants were supported by the completion report. By 11 January 2023, all required reports and expenditure support were provided, with the exception of the four EZ Grant projects.

All reviewed expenditures met RAMP ordinance and contract requirements.

## **Conclusion:**

Weber County RAMP Grant Administrators are not always compliant with the closure reporting requirements of their contracts, as referenced by Weber County Ordinance 24-7-9F. - Contract Preparation. These requirements are unique by the type of contract awarded. When the funded project is completed, a Completion Report is required. Depending on the type of grant, detailed support for expenditures is also required to be submitted. EZ and Municipal Grants do not require detailed expenditure support. With the detailed expenditure support, the Weber County Administrative Members/Commission Liaison (Liaison) can verify that funds were expended appropriately per ordinance and contract, through personal review or delegation to other approved sources.

Weber County RAMP project expenditures can be verified through MUNIS object codes and purchase card support reviews. To facilitate this process, project accounting could be used to help administrators post expenditures directly to their projects. Subsequent reviewers could then verify source documentation supporting RAMP expenditures, without all the wasted follow up requirements.

During my review, there were open projects from 2018 thru 2022 that must be controlled by the Liaison. There could be hundreds of open projects at any given time. It is imperative that each Weber County Grant Administer submit Completion Reports and supporting documentation compliant to their contracts. This will help to avoid unnecessary and costly follow up to obtain this required information.

## **Recommendations:**

- 1) I recommend that the Weber County Clerk/Auditor initiate project accounting for each Weber County RAMP approved project, and instruct Ramp Grant Administrators in the proper posting of their project expenditures.
- 2) I recommend that the Weber County Attorney's Office provide a check list with each RAMP contract that clearly identifies required documents to be submitted with the RAMP Completion Report. The check list should provide for the administrator's signature, the Liaison's signature, and date signed.
- 3) I recommend that the Weber County Administrative Members/Commission Liaison not accept Completion Reports without the signed Check List and all required documentation.

Sincerely,

Roger K Larsen  
Weber County Internal Auditor