



Ricky D. Hatch, CPA
Clerk/Auditor

2 March 2022

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

Dear Committee Members:

I recently completed an audit of Weber County Transportation Fund 2120, Object Code 21320000. 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:

I tested all 52 accounts payable disbursements totaling \$367,193.28 net. Backup documentation for three invoices was not adequate for me to determine details of the services provided. All others were scanned, supported the disbursements, and available for review.

Recommendation: I recommend that the Clerk/Auditor require detail invoice information to be scanned and filed with accounts payable backup, sufficient to explain services provided.

Revenue Collection:

All revenues were posted through general journal entries.

General Journal Entries:

I reviewed all of the 31 general journal entries with 79 line items, with a net total of \$2,306,691.27 credit. All transactions were created and posted by different Clerk/Auditor personnel. Most transactions were for revenue postings from PTIF tax deposits, sales tax collected revenues, and object code and project code adjustments. Adequate support documentation was provided to describe transactions. No variances were identified. There were no recommendations.

The net increase in Transportation Fund balance through 2021 transactions was \$1,939,498 at the time of my audit.

Sincerely,

Roger K Larsen
Weber County Internal Auditor