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11 June 2024

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

Dear Committee Members:

I recently completed an audit of the Weber Morgan Children's Justice Center (CJC). My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls. My work was designed to provide reasonable but not absolute assurance that records were accurate and complete and that the system of internal controls was adequate.

**Background:**

The center was originally established to serve children 17 years of age or younger who are victims of alleged sexual or physical abuse. In recent years, there has been an increased demand for services for other crimes involving children, such as domestic violence, drug endangerment, and internet exploitation.

**Funding**

The CJC is funded through numerous sources:

- State of Utah/Legislated funding
- Friends of the Weber/Morgan Children's Justice Center, a 501(c)(3) private non-profit
- Local government support – Weber County
- Utah Office for Victims of Crime (VOCA)
- National Children's Alliance
- Grants from Individuals and Foundations
- Civic and community donations
- Volunteer programs
- United Way

**Scope:**

My audit scope included tests from the following Internal Control Questionnaires (ICQ) which represent my audit program:

- Cash Receipting
- Cash Depositing
- Accounts Payable
- Credit/Debit card receipts and control
- Purchase Card Use
- General Journal Entries

### **Cash Receipting, Depositing, and Credit/Debit card receipts and control**

There were 12 cash receipt transactions for calendar year 2023. Net deposits totaled \$415,770.91. Revenues were budgeted at \$520,381 for 2023. I examined all of the cash receipts. No variances were identified.

No Recommendation

### **Accounts Payable**

There were 211 accounts payable invoice transactions totaling \$70,529.35. My sample consisted of 38 items and did not identify any variances.

No Recommendation

### **Purchase Card Use**

I reviewed all 33 of purchase card transactions for the twelve months ended December 2023. Combined they had purchases totaling \$7,774.83. The sampled statements reviewed were supported by receipts, backup and explanations. The sampled transactions were signed by the purchase card holder and the appropriate supervisor.

No Recommendation

### **General Journal Entries**

There were 1,923 line items of general journal entries valued at \$663,643.79. My sample consisted of 43 items and did not identify any variances.

No Recommendation