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Weber County Audit Committee
2380 Washington Blvd.
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Dear Committee Members:

I recently completed an audit of the Weber County Engineers office. 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.

My examination period covered the twelve months ended December 31, 2023. The time period for Purchase Card review was January 2024 to May 2024. Management has put into place significant internal controls for managing public funds and protecting County assets.

Background:

The Weber County Engineer provides the engineering services, support, and management needed in the maintenance, design, and implementation of Weber County's roads, bridges, storm water facilities, utilities, and other related public infrastructure. In conjunction with this purpose, they provide engineering support and resources to all county departments and citizens. Through these services, they work to maintain or improve our public health and safety, infrastructure quality, value, function, and our environment.

Scope:

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

- Accounts Payable Disbursements
- Revenue Collection
- General Journal Entries
- Purchase Card Use

Accounts Payable Disbursements

There were 98 Accounts Payable Disbursements totaling \$624,157. A sample of 29 was reviewed. No material exceptions were noted.

Revenue Collection

There were 871 Cash Receipts totaling \$173,387. A sample of 45 was reviewed. No material exceptions were noted.

No Recommendation

General Journal Entries

There were 754 General Journal entries totaling \$228,391. A sample of 32 was reviewed. No material exceptions were noted.

No Recommendation

Purchase Card Use

I reviewed all 31 of purchase card transactions for the period January 2024 –May 2024. Combined they had purchases totaling \$6,441. The 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

MUNIS Separation of Duties in Roles and User Attributes

There were no apparent violations of separation of duties in roles and attributes of the Engineer's personnel. Five employees have MUNIS access and their approved access is consistent with their positions and with separation of duty requirements.