

Mark Viau, MAcc.
Certified Internal Auditor (CIA)
Director Weber County Audit
mviau@WeberCountyUtah.gov
(801) 399-8708

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

Dear Committee Members:

I recently completed an audit of the Recorder/Surveyor. 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 Weber County Recorder records, stores and retrieves land documents in the public record. They assist the public in locating real property parcels on ownership plats. In addition, they assist the public in locating records. Finally, they provide copies of documents for a fee.

The Weber County Surveyor maintains and monitors survey monuments which control rights for all properties within Weber County. The Surveyor reviews Subdivision Plats within unincorporated Weber County, and final local entity plats (annexations) countywide. Approval is required prior to recording. The Surveyor, serves as the repository for all Record of Survey Plats and corner records to the general public. Finally, they perform, or arrange for the performance of, all survey work of county owned property, and execute all orders directed to the county surveyor by any court.

Scope:

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

- Cash Receipting
- Cash Depositing
- Credit/Debit card receipts and control
- Capitalized Assets
- Purchase Card Use

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

There were 1443 cash receipt transactions posted to MUNIS revenue accounts, totaling \$1,967,297 for the twelve months ended 31 December 2023. I examined all February 2024 cash receipt and deposit transactions totaling \$95,466. No variances were identified.

No Recommendation

Purchase Card Use

I reviewed a sample of purchase card transactions of three employees for the twelve months ended 19 December 2023. Combined they had 175 purchases totaling \$32,214. 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. There was one disputed transaction that was refunded.

No Recommendation

Capitalized Assets

Capitalized Assets are separated for the Recorder and for the Surveyor. The Recorder had eight assets with a cost basis of \$102,597 and a net book value of \$3,087 after depreciation.

The Surveyor asset list showed twelve assets with a cost basis of \$140,650 and a net book value of \$42,742 after depreciation.

No Recommendation