



WEBER COUNTY INTERNAL AUDIT
KIMBERLEE BECK, CPA, CFE

April 28, 2025

Reference No. 2025-03

Weber County Audit Committee
2380 Washington Blvd
Ogden, UT 84401

Dear Audit Committee Members,

In accordance with County Policy 8.1.4.8, Internal Audit, Compliance Review, I am pleased to report that we have completed a follow-up engagement of the previous audit completed March 25, 2019, "Weber Morgan Health Department" with initial follow-up procedures completed April 5, 2024.

The initial follow-up engagement indicated that 2 of the original recommendations were in the process of being implemented. Those recommendations were as follows:

- I recommend that [Weber Morgan Health Department] WMHD work with Weber County Purchasing to determine if open bidding is required on the two identified services exceeding \$25,000 annually. [2 vendors were identified – Lasting Impressions and Chemtech Ford].
- I recommend that WMHD work with Weber County Purchasing to determine if all policy requirements were followed for the services of the 13 vendors paid up to \$25,000, and implement corrective action where necessary.

Our engagement focused on these recommendations.

As the recommendations were made 6 years ago, the County Ordinance related to procurement (Title 3 Purchasing) has since been updated, and the initial follow-up procedures were performed approximately a year ago, we performed limited testwork to determine current compliance with Title 3. We identified all 2024 WMHD expense transactions, eliminated payroll related transactions, summarized the expenses by vendor, and identified vendors with transactions totaling \$20,000 or greater during 2024. Purchasing card transactions were reviewed to determine if any vendors would need to have further testwork performed, but all purchases were either below our threshold or were made from County-approved vendors. From the remaining transactions, we identified 39 vendors with purchases totaling greater than \$20,000 (this included the 2 vendors previously identified in the 2019 audit). Purchases from those 39 vendors totaled \$2,684,207.51. For each of the 39 vendors we determined whether Title 3 applied and how it applied, if applicable, with the assistance of County Purchasing staff. We then reviewed the backup documentation present in Munis for payments made to the vendor, ensured contracts were in place as applicable, and inquired of WMHD or other County staff when questions arose.

Based upon these limited procedures, we have concluded that WMHD is following Title 3 in all material respects and the recommendations made during the previous audit have been implemented. No further follow-up related to these recommendations is planned.

If any questions arise related to this follow-up engagement, I may be contacted at 801-399-8708 or kbeck@webercountyutah.gov.

Sincerely,

Kimberlee Beck

Kimberlee Beck, CPA, CFE
Weber County Internal Auditor

cc: Brian Cowan, Executive Director, Weber Morgan Health Department
Michela Harris, Deputy Director, Weber Morgan Health Department
Adriana Pruitt, Lead Accountant, Weber Morgan Health Department
Scott Parke, Weber County Comptroller