

WEBER COUNTY  
Single Audit  
DECEMBER 31, 2016



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Board of County Commissioners  
Weber County, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Weber County's basic financial statements, and have issued our report thereon dated June 23, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christensen, Palmer + Ambrose P.C.*



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of County Commissioners  
Weber County, Utah

**Report on Compliance for Each Major Federal Program**

We have audited Weber County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Weber County's major federal programs for the year ended December 31, 2016. Weber County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Weber County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Weber County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Weber County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Weber County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

**Report on Internal Control Over Compliance**

Management of Weber County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Weber County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Weber County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal

control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Weber County, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Weber County's basic financial statements. We issued our report thereon dated June 23, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

#### ***Purpose of Report***

The purpose of this report is solely to describe the scope of our testing of internal control over compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and is considering the entity's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

*Christensen, Palmer & Ambrose P.C.*

**WEBER COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**I. SUMMARY OF AUDITORS' RESULTS**

1. The independent auditors' report on the financial statements expressed an unmodified opinion.
2. No deficiencies in internal control over financial reporting were required to be reported.
3. No instances of noncompliance considered to be material to the financial statements were disclosed by the audit.
4. No conditions in internal control over compliance with requirements applicable to major federal awards programs were required to be reported.
5. The independent auditors' report on compliance with requirements applicable to major federal award programs expressed an unmodified opinion.
6. The audit disclosed no findings required to be reported by Title 2 U.S. Code of Federal Regulations Part 200.
7. The major federal programs of the County for the year ended December 31, 2016 are as follows:

<b>Program</b>	<b>CFDA#</b>	<b>Expenditures</b>
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	\$ 4,758,119

8. A threshold of \$750,000 was used to distinguish between Type A and Type B programs as those terms are defined by Title 2 U.S. Code of Federal Regulations Part 200.
9. The County qualified as a low risk auditee as that term is defined in the Uniform Guidance

**II. FINANCIAL STATEMENTS FINDINGS SECTION**

None

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION**

None

**WEBER COUNTY CORPORATION**  
**Schedule of Expenditures of Federal Awards**  
**December 31, 2016**

Federal CFDA Number	Award/Contract #	Name	Expenditures	Agency
<b><i>U.S. Department of Agriculture, Food, and Nutrition Service</i></b>				
<b><i>passed through Utah Department of Health</i></b>				
10. 557	15-2700143	WIC - Administration	1,231,293	WMHD
10. 557	15-2700143	WIC - Food	3,526,826	WMHD
10. 559	16-2700013	Summer Food Service	115	WMHD
<b>Total U.S. Department of Agriculture</b>			<b>4,758,234</b>	
<b><i>U.S. Department of Health and Human Services</i></b>				
<b><i>passed through Utah Department of Health</i></b>				
93. 069	16-2701098	PHEP	330,067	WMHD
93. 069	17-2700079	PHEP	6,825	WMHD
93. 074	15-2700478	PHEP-Ebola	58,394	WMHD
93. 092	15-2700339	PREP	84,325	WMHD
93. 094	162700951	Be Wise	27,046	WMHD
93. 116	15-2700351	TB Elimination	9,770	WMHD
93. 235	17-2700337	Abstinence	76,522	WMHD
93. 268	16-2700624	Immunizations	66,438	WMHD
93. 305	16-2700059	Tobacco Program CDC	55,486	WMHD
93. 305	16-2700059	Tobacco Program Vapefront	9,713	WMHD
93. 521	15-2700193	ELC Surveillance Meningococcal	1,829	WMHD
93. 521	16-2700392	ELC Surveillance-Piron	45	WMHD
93. 521	15-1098	ELC ACA HAI	10,407	WMHD
93. 558	17-2700316	TANF Teen Health	24,816	WMHD
93. 752	16-2700966	Cancer Screening	24,565	WMHD
93. 757	15-2700148	EPICC School Health	660	WMHD
93. 757	15-2700148	EPICC 1422	373,209	WMHD
93. 758	16-2700962	VIPP PHHS Block	11,671	WMHD
93. 758	15-2700321	VIPP Boost Block	16,557	WMHD
93. 758	16-2700148	EPICC PHHS Block	82,664	WMHD
93. 758	16-2700438	Suicide Prevention	20,973	WMHD
93. 761	16-2700423	Adult Falls	5,834	WMHD
93. 778	16-2701003	TCM-Medicaid Home Visit	76,405	WMHD
93. 778	16-2700972	CHEC Professional	36,187	WMHD
93. 815	16-2700883	ELC Surveillance EBOLA	3,029	WMHD
93. 889	16-2701098	PHEP MRC State Coordinator	2,894	WMHD
93. 889	16-2701098	PHEP MRC	18,909	WMHD
93. 940	15-2700293	HIV Prevention	10,500	WMHD
93. 945	15-2700293	EPICC CDC 1305	3,729	WMHD
93. 977	15-2700284	STD	13,435	WMHD
93. 994	16-2700345	MCH Maternal Child Health	147,747	WMHD
93. 994	16-270316	VIPP MCH Block	24,611	WMHD
UNKNOWN	UNKNOWN	NACCHO	15,000	WMHD
93. 505	15-2700420	Nurse Family Partnership-MEICHV	388,580	WMHD
			<b>2,038,840</b>	
<b><i>U.S. Department of Health and Human Services</i></b>				
<b><i>passed through State of Utah Office of the Lieutenant Governor</i></b>				
93. 617	Unknown	Help America Vote Act	14,199	County
			<b>14,199</b>	
<b>Total U.S. Department of Health and Human Services</b>			<b>14,199</b>	

**U.S. Department of Justice**

**passed through Utah State Crime Victim Reparations**

16. 575	15-VOCA-96	VOCA Victim/Witness Program	14,558	County
16. 575	16-VOCA-83	VOCA Victim/Witness Program	17,717	County
16. 575	16-VOCA-82	VOCA Victim/Witness Program	12,446	County
			<hr/>	
			44,721	

**U.S. Department of Justice, Bureau of Justice Assistance**

**passed through State of Utah Commission on Criminal and Juvenile Justice**

16. 738	14A23	FY 2015 Byrne - Justice Assistance Grant	4,973	County
16. 738	16A23	FY 2016 Byrne - Justice Assistance Grant	2,509	County
			<hr/>	
			7,482	

**U.S. Department of Justice, Bureau of Justice Assistance**

**passed through Ogden City Corp**

16. 738	2015-H4250-UT-DJ	Edward Byrne Justice Assistance Grant	5,620	County
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			5,620	

**U.S. Department of Justice, Bureau of Justice Assistance**

16. 606	2016-H1710-UT-AP	FY2016 SCAAP	9,449	County
16. 738	12A24	Justice Assistance Block Grant	8,787	County
16. 738	16A191	FY15 Edward Byrne Justice Assistance Grant	6,357	County
16. 827	16C03	FY16 Justice Reinvestment Initiative CPIP Grant	130,758	County
16. 827	17C03	FY17 Justice Reinvestment Initiative CPIP Grant	154,424	County
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			309,775	

**Total U.S. Department of Justice**

**367,598**

**U.S. Department of Housing and Urban Development (HUD)**

14. 238		Shelter Plus Care	29,852	WHA
14. 871		Section 8 Housing Choice Vouchers	849,854	WHA
14. 181		Supportive Housing for Persons with Disabilities	143,917	WHA
			<hr/>	
			1,023,623	

**U.S. Department of Homeland Security**

**passed through Utah Division of Emergency Management**

97. 042	EMPG PROJECT-2015-DEM-00T	Emergency Mgmt. Performance Grant (EMPG)	9,967	County
97. 042	EMPG-2016-DEM-029	Emergency Mgmt. Performance Grant (EMPG)	55,000	County
20. 703	WBCE-16HMEP	2016 LEPC - HMEP	2,750	County
97. 067	DEM-2014-SHSP-001	Homeland Security 2014 SHSP	6,156	County
97. 067	DEM-2015-SHSP-001	Homeland Security 2015 SHSP	213,632	County
			<hr/>	
			287,505	

**Total U.S. Department of Homeland Security**

**287,505**

**U.S. Environmental Protection Agency**

66. 202	XP-96818001/ACH #80331	Stormwater Master Plan	2,693	County
			<hr/>	
			2,693	

**Total U.S. Environmental Protection Agency**

**2,693**

**TOTAL WEBER COUNTY CORPORATION**

**8,492,692**

**WEBER COUNTY, UTAH**  
**NOTES TO SUPPLEMENTARY SCHEDULE**  
**OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2016

1. **Purpose of the Schedule** – The accompanying Schedule of Expenditures of Federal Awards (Schedule) is a supplementary schedule to the County’s basic financial statements and is presented for purposes of additional analysis. The Schedule is required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
  
2. **Basis of Presentation** –
  - a. The Schedule includes the federal grant activity of Weber County under programs of the federal government for the year ended December 31, 2016. Because the Schedule presents only a selected portion of the operations of Weber County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Weber County.
  
  - b. The County’s reporting entity is fully described in Footnote 1 of the County’s basic financial statements.
  
3. **Summary of Significant Accounting Policies** –
  - a. Basis of accounting - Federal financial assistance programs included in the Schedule are primarily reported in the County’s basic financial statements as grants and contributions in the entity-wide Statement of Activities and as intergovernmental revenue in the fund financial statements. The Schedule is presented using the same basis of accounting as that used in reporting the expenditures of the related funds in the County’s basic financial statements. The basis of accounting used for each fund is described in Footnote 1 of the County’s basic financial statements.
  
  - b. Pass-through entity identifying numbers are presented where available.
  
  - c. Matching Costs – The Schedule does not include matching expenditures.
  
  - d. The County has not elected to use the 10% de minimis cost rate.
  
4. **Noncash Federal Awards** – Noncash federal awards represent commodities consumed during the year, expressed at market value. The State of Utah estimates the per unit fair market value of these commodities, Noncash federal financial assistance is calculated by multiplying the per unit fair market value by the net commodities consumed.
  
5. **Reconciliation of Expenditures to Federal Revenues** – Expenditures reported in the Schedule agree with the federal revenues reported in the County’s basic financial statements with the following reconciling items:

Total Federal Expenditures from the Schedule	\$	8,492,692
Intergovernmental Revenue Per the Financial Statements		
Governmental Funds.....	\$	6,176,161
Discrete Component Units		
Weber Morgan Health Department.....		7,502,605
Weber Housing Authority.....		1,212,047
Total Intergovernmental Revenue.....	\$	14,890,813
Less:		
Grants Received from the State of Utah.....	\$	(3,721,530)
Grants and Contributions received from Local and Other Agencies.....		(2,667,258)
Other Miscellaneous reconciling items, net.....		(9,333)
	\$	(6,398,121)
Net Federal Revenue per the Fund Financial Statements.....	\$	8,492,692



WEBER COUNTY  
INDEPENDENT AUDITORS' REPORT ON  
STATE AND LEGAL COMPLIANCE

DECEMBER 31, 2016



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE  
WITH THE STATE OF UTAH LEGAL COMPLIANCE AUDIT GUIDE**

Honorable County Commissioners  
Weber County  
Ogden, Utah

**REPORT ON COMPLIANCE**

We have audited Weber County's compliance with the applicable general state compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended December 31, 2016.

The general compliance requirements applicable to the County are identified as follows:

- Budgetary Compliance
- Fund Balance
- Utah Retirement Systems Compliance
- Restricted Taxes and Related Revenue
- Open and Public Meetings Act
- Public Treasurer's Bond
- Enterprise Fund Transfers, Reimbursement Loans, and Services
- Statement of Taxes Charged, Collected and Disbursed
- Tax Levy Revenue

***Management's Responsibility***

Compliance with the requirements referred to above is the responsibility of the County's management.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State of Utah Legal Compliance Audit Guide*. Those standards and the *State of Utah Legal Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the County and its major programs occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

***Opinion***

In our opinion, Weber County complied, in all material respects, with the compliance requirements identified above that could have a direct and material effect on Weber County for the year ended December 31, 2016.

## REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a general state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

### ***Purpose of Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christensen, Palmer + Ambrose P.C.*