

WEBER COUNTY
Single Audit
DECEMBER 31, 2018



**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, 2018, 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 4, 2019.

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

June 4, 2019
Ogden, UT



**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, 2018. 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, 2018.

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, 2018, 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 4, 2019, 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 on internal control over compliance is solely to describe the scope of our testing of internal control over on compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Christensen Palmer + Ambrose

WEBER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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, 2018 are as follows:

Program	CFDA#	Expenditures
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	\$ 4,070,231
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, 2018

Federal CFDA					
Number	Award/Contract #	Name	Expenditures	Agency	
U.S. Department of Agriculture, Food, and Nutrition Service					
passed through Utah Department of Health					
10 557	15-2700143	WIC - Administration	1,266,861	WMHD	
10 557	15-2700143	WIC - Food	2,803,369	WMHD	
10 559	18-2700916	Summer Food Service	575	WMHD	
Total U.S. Department of Agriculture			4,070,806		
U.S. Department of Health and Human Services					
passed through Utah Department of Health					
93 069	16-2701098/19-2700043	PHEP	382,530	WMHD	
93 092	17-2700339/192700393	PERSONAL RESPONSIBILITY EDUCATION	120,104	WMHD	
93 094	16-2700951	WISE WOMAN	43,123	WMHD	
93 116	15-2700351	TB ELIMINATION	9,770	WMHD	
93 136	17-2700321	BOOST BLOCK-OPIOD	6,000	WMHD	
93 235	17-2700337/192700537	SEXUAL RISK AVOIDANCE EDUCATION	106,760	WMHD	
93 270	18-2700629	ENHANCED ACUTE HCV & HBV	7,555	WMHD	
93 305	16-2700059	TOBACCO PROGRAM CDC	47,582	WMHD	
93 323	18-2700734	HEP A OUTBREAK RESPONSE	24,126	WMHD	
93 323	18-2700565	MULTI-DRUG ORGANISM WORK GROUP	5,000	WMHD	
93 323	15-1098	ELC ACA HAI	3,352	WMHD	
93 354	19-2700445	OPIOD OVERDOSE CRISIS COOP	17,362	WMHD	
93 426	19-2700384	EPICC 1815	16,087	WMHD	
93 435	19-2700384	EPICC 1817	46,291	WMHD	
93 521	15-2700193	SURVEILLANCE MENINGOCOCCAL	607	WMHD	
93 521	16-2700392	SURVEILLANCE - PIRON	1,679	WMHD	
93 521	15-1098	ELC ACA HAI	8,241	WMHD	
93 539	17-2700657	VFC IMMUNIZATIONS	28,408	WMHD	
93 558	18-2700134	PRIMARY PREVENTION - SEXUAL VIOLENCE	25,442	WMHD	
93 752	16-2700966	CANCER SCREENING	9,720	WMHD	
93 757	16-2700148	EPICC CDC 1305	1,647	WMHD	
93 757	15-2700148	EPICC 1422	248,594	WMHD	
93 758	17-2700875/18-2700969	VIPP PHHS BLOCK	8,642	WMHD	
93 758	17-2700321	VIPP BOOST BLOCK	63,755	WMHD	
93 758	16-2700148	EPICC PHHS Block	60,718	WMHD	
93 761	17-2700875/18-2700969	MCG-PBG TAICHI	2,583	WMHD	
93 778	16-2701003	TARGETED CASE MANAGEMENT TCM	166,592	WMHD	
93 778	16-2700972	CHEC PROFESSIONAL	35,015	WMHD	
93 815	16-2700883	SURVEILLANCE EBOLA	2,922	WMHD	
93 889	16-2701098/19-2700043	PHEP MRC State Coordinator	17,444	WMHD	
93 889	16-2701098/19-2700043	PHEP MRC	9,788	WMHD	
93 898	16-2700966	CANCER SCREENING	11,310	WMHD	
93 940	18-2700673	HIV PREVENTION	23,000	WMHD	
93 945	16-2700148	EPICC CDC 1807	4,273	WMHD	
93 977	15-2700284	STD	14,218	WMHD	
93 991	19-2700384	EPICC PHHS Block	20,076	WMHD	
93 994	16-2700345	MCH MATERNAL CHILD HEALTH	134,406	WMHD	
93 994	16-2700962	VIPP MCH Block	37,239	WMHD	
Total U.S. Department of Health and Human Services			1,771,962		
U.S. Department of Justice, Bureau of Justice Assistance					
passed through Ogden City Corp					
16 738	2017-H3193-UT-DJ	Edward Byrne Justice Assistance Grant	5,900	County	
			5,900		

U.S. Department of Justice

passed through Utah State Crime Victim Reparations

16 575	15V17090	Crime Victim Assistance (VOCA)	17,712	County
16 575	16V17090	Crime Victim Assistance (VOCA)	15,297	County
16 575	16V17105	Crime Victim Assistance (VOCA)	39,000	County
16 575	16V18123	Crime Victim Assistance (VOCA)	21,312	County
16 575	15V17089	Crime Victim Assistance (VOCA)	17,328	County
16 575	16V17089	Crime Victim Assistance (VOCA)	17,095	County
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			127,744	

U.S. Department of Justice

16 758	5-OGDE-UT-SA17	National Childrens Alliance Quality Improvement & Accreditation	7,000	County
16 606	2015-H1749-UT-AP	FY15 SCAAP	3,485	County
16 606	2016-H1710-UT-AP	FY16 SCAAP	4,975	County
16 758	5-OGDE-UT-SA-18	National Childrens Alliance Quality Improvement & Accreditation	5,896	County
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			21,356	

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

16 827	18C03	FY18 Justice Reinvestment Initiative CPIP Grant	186,340	County
16 827	19C03	FY19 Justice Reinvestment Initiative CPIP Grant	159,997	County
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			346,337	

Total U.S. Department of Justice

501,337

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

14 238	UT0015L8T031609	Shelter Plus Care	14,814	WHA
14 871		Section 8 Housing Choice Vouchers	970,469	WHA
14 181	UT0082L8T031605	Supportive Housing for Persons with Disabilities	126,818	WHA
			<hr/>	
			1,112,101	

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

passed through Utah Department of Workforce Services

14 228	18-0081	CDBG Home Buyer Assistance Program	33,000	WHA
14 228	18-0083	CDBG Home Buyer Assistance Program	9,760	WHA
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			42,760	

Total U.S. Department of Housing and Urban Development

1,154,861

U.S. Department of Homeland Security

passed through United Way

97 024		Emergency Food and Shelter	2,870	WHA
			<hr/>	
			2,870	

U.S. Department of Homeland Security

passed through Utah Division of Emergency Management

97 042	EMPG-2018-DEM-029	Emergency Mgmt. Performance Grant (EMPG)	61,100	County
97 067	DEM-2015-SHSP-001	Homeland Security 2015 SHSP	762	County
97 067	DEM-2016-SHSP-001	Homeland Security 2016 SHSP	73,028	County
97 067	DEM-2017-SHSP-001	Homeland Security 2017 SHSP	141,074	County
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			275,964	

Total U.S. Department of Homeland Security

278,834

TOTAL WEBER COUNTY CORPORATION

7,777,799

WEBER COUNTY, UTAH
NOTES TO SUPPLEMENTARY SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

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, 2018. 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:

Intergovernmental Revenue Per the Financial Statements	
Governmental Funds.....	\$ 11,402,590
Discrete Component Units	
Weber Morgan Health Department.....	6,706,540
Weber Housing Authority.....	1,406,950
Total Intergovernmental Revenue.....	<u>\$ 19,516,080</u>
Less:	
Grants Received from the State of Utah.....	\$ (9,219,984)
Grants and Contributions received from Local and Other Agencies.....	(2,541,145)
Other Miscellaneous reconciling items, net.....	22,848
	<u>\$ (11,738,281)</u>
Total Federal Expenditures from the Schedule.....	<u>\$ 7,777,799</u>

WEBER COUNTY
INDEPENDENT AUDITORS' REPORT ON
STATE AND LEGAL COMPLIANCE

DECEMBER 31, 2018



**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, 2018.

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
- Cash Management
- Statement of Taxes Charged, Collected and Disbursed
- Tax Levy Revenue Recognition

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, 2018.

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