

WEBER COUNTY, UTAH
SINGLE AUDIT REPORT AND REPORT
IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

Year Ended December 31, 2023

Table of Contents

Page

Independent Auditor’s Report on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Controls Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the <i>Uniform Guidance</i>	5
Schedule of Expenditures of Federal Awards	8
Notes to the Schedule of Expenditures of Federal Awards	11
Summary Schedule of Prior Year Findings	12
Schedule of Findings and Questioned Costs	13
Independent Auditor’s Report on Compliance and Report on Internal Controls over Compliance Required by the <i>State Compliance Audit Guide</i>	15



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

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, discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 31, 2024.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 entity'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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 financial statements. 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*.

The County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned cost. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Squire & Company, PC

Orem, Utah
May 31, 2024



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Board of County Commissioners
Weber County

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Weber County (the 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 the County's major federal programs for the year ended December 31, 2023. The County's federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However,

material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over 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.

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

We have audited the governmental activities, the business-type activities, the 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 31, 2024, which contained unmodified opinions on those basic 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 basic 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.

Squire & Company, PC

Orem, Utah
May 31, 2024

WEBER COUNTY CORPORATION
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

ALN	Name	Pass Through Entity	Award	Expenditures	Provided to	
					Subrecipients	Agency
U.S. Department of Agriculture, Food, and Nutrition Service						
10.557	WIC - Administration	Utah Department of Health	20-2700361	\$ 1,474,812	\$ -	WMHD
10.557	WIC - Administration (Noncash Vouchers)	Utah Department of Health	20-2700361	2,726,313	-	WMHD
				4,201,125	-	
10.559	Summer Food Service (Child Nutrition Cluster)	Utah Department of Health	18-2700916/23-2702087	115	-	WMHD
10.665	Secure Rural Schools (Forest Service Schools and Roads Cluster)	State of Utah	23DB001014	32,123	-	County
10.712	Pineview Reservoir Recreation Complex Reconstruction		21-CS-11041906-062	343,931	-	County
	Total U.S. Department of Agriculture, Food, and Nutrition Service			4,577,293	-	
U.S. Department of Health and Human Services						
93.136	RAPE PREVENTION EDUCATION	Utah Department of Health	19-2700953	34,185	-	WMHD
93.136	OVERDOSE DATA TO ACTION	Utah Department of Health	23-2700596	59,875	-	WMHD
93.136	OD2A-LWCP	Utah Department of Health	23-2700596	2,813	-	WMHD
				96,872	-	
93.268	VFC IMMUNIZATIONS	Utah Department of Health	19-2701016	96,489	-	WMHD
93.268	COVID-19 VACCINE DISSEMINATION	Utah Department of Health	21-2701522	242,404	-	WMHD
				338,893	-	
93.323	EPI DREAM OUTBREAK	Utah Department of Health	20-2700515	19,687	-	WMHD
93.323	COVID-19 PPPHEA	Utah Department of Health	21-2700322	161,210	-	WMHD
93.323	ELC HOMELESSNESS	Utah Department of Health	22-2701231	64,925	-	WMHD
93.323	K-12 COVID TESTING ACTIVITIES	Utah Department of Health	20-2700086	124,540	-	WMHD
93.323	HOMELESS SERVICES	Weber Morgan Health Department	1022200001	64,925	-	County
93.323	COVID-19 PPPHEA EXPANSION	Utah Department of Health	21-2702399	799,428	-	WMHD
				1,234,717	-	
93.391	HEALTH DISPARITIES/HEALTH EQUITY	Utah Department of Health	22-2700214	615,707	-	WMHD
93.391	HEALTH DISPARITIES/HEALTH EQUITY	Weber Morgan Health Department	1NH75OT000059-01-00	50,999	-	County
				666,706	-	
93.994	MCH BLOCK	Utah Department of Health	21-2700503	143,392	-	WMHD
93.994	VIPP MCH Block	Utah Department of Health	23-2700596	44,720	-	WMHD
				188,112	-	
93.008	MRC SMALL GRANT	Utah Department of Health	23-2701123	2,800	-	WMHD
93.069	PHEP	Utah Department of Health	22-2700231	501,363	-	WMHD
93.092	PERSONAL RESPONSIBILITY EDUCATION	Utah Department of Health	23-2701069	93,282	-	WMHD
93.103	NEHA	Utah Department of Health		3,532	-	WMHD

ALN	Name	Pass Through Entity	Award	Expenditures	Provided to	
					Subrecipients	Agency
93.116	TB ELIMINATION	Utah Department of Health	15-2700351	8,400	-	WMHD
93.184	DEVELOPMENT DISABILITIES	Utah Department of Health	23-2700596/24-2700329	8,636	-	WMHD
93.197	CHILDHOOD LEAD POISONING PREVENTION	Utah Department of Health	22-2700406	6,092	-	WMHD
93.235	SEXUAL RISK AVOIDANCE EDUCATION	Utah Department of Health	23-2701053	64,388	-	WMHD
93.270	ENHANCED ACUTE HCV & HBV	Utah Department of Health	21-2702419	9,238	-	WMHD
93.305	TOBACCO PROGRAM CDC	Utah Department of Health	21-2700222	70,300	-	WMHD
93.354	CRISIS WORKFORCE	Utah Department of Health	22-2700706	399,487	-	WMHD
93.426	EPICC 1815/COMMUNITY & CLINICAL CARDIO	Utah Department of Health	19-2700384/24-2700001	32,002	-	WMHD
93.435	EPICC 1817	Utah Department of Health	19-2700384	118,667	-	WMHD
93.439	EPICC CDC 1807/SPAN	Utah Department of Health	19-2700384	39,642	-	WMHD
93.558	FY23 PROSPERITY INITIATIVE (477 Cluster)	Utah Department of Workforce Services	23-DWS-0067	1,027,828	-	County
93.778	TCM (Medicaid Cluster)	Utah Department of Health	16-2701003	55,202	-	WMHD
93.889	PHEP MRC	Utah Department of Health	22-2700231	9,334	-	WMHD
93.898	CANCER SCREENING	Utah Department of Health	21-2702461	20,216	-	WMHD
93.940	HIV PREVENTION	Utah Department of Health	23-2701213	23,500	-	WMHD
93.967	PH INFRASTRUCTURE	Utah Department of Health	23-2701316	82,480	-	WMHD
93.977	STD	Utah Department of Health	19-2700677	202,947	-	WMHD
93.988	COMMUNITY & CLINICAL DIABETES	Utah Department of Health	24-2700001	8,634	-	WMHD
93.991	PREVENTATIVE BLOCK GRANT	Utah Department of Health	23-2700434	119,485	-	WMHD
	Total U.S. Department of Health and Human Services			5,432,753	-	
U.S. Department of Homeland Security						
97.067	Homeland Security 2020 SHSP	Utah Division of Emergency Management	DEM-2020-SHSP-001	83,454	-	County
97.067	Homeland Security 2021 SHSP	Utah Division of Emergency Management	DEM-2021-SHSP-001	14,914	-	County
97.067	Homeland Security 2022 SHSP	Utah Division of Emergency Management	EMW-2022-S00013-029	93,120	-	County
				191,488	-	
97.042	Emergency Mgmt. Performance Grant	Utah Division of Emergency Management	DEM-EMPG-2022-DEM-057	49,643	-	County
	Total U.S. Department of Homeland Security			241,131	-	
U.S. Department of Housing and Urban Development (HUD)						
14.871	Section 8 Housing Choice Vouchers		UT022	1,890,593	-	WHA
14.879	Mainstream Vouchers		UT022	624,967	-	WHA
	Total Housing Voucher Cluster			2,515,560	-	
14.238	Shelter Plus Care		UT0015L8T032114	8,839	-	WHA
14.181	Supportive Housing for Persons with Disabilities	Utah Department of Workforce Services	UT0082L8T032110/UT0082L8T032211	207,616	-	WHA
	Total U.S. Department of Housing and Urban Development (HUD)			2,732,015	-	
U.S. Department of Justice						
16.575	Crime Victim Assistance (VOCA)	Utah State Crime Victim Reparations	22VOCA19	76,434	-	County
16.575	Crime Victim Assistance (VOCA)	Utah State Crime Victim Reparations	22VOCA78	16,083	-	County
				92,516	-	

ALN	Name	Pass Through Entity	Award	Expenditures	Provided to	
					Subrecipients	Agency
16.606	FY21 SCAAP		15PBJA-21-RR-05202-SCAA	7,803	-	County
16.738	2022 JAG GRANT	Ogden City	15PBJA-22-GG-02340-JAGX	8,358	-	County
16.812	Second Chance Act Reentry Initiative - 2019 WARP		2019-RW-BX-0004	128,495	38,071	County
16.838	Comprehensive Opioid Stimulant and Substance Abuse		15PBJA-22-GG-04447-COAP	243,207	-	County
	Total U.S. Department of Justice			<u>480,379</u>	<u>38,071</u>	
U.S. Department of Transportation						
20.703	HMEP 2021	Utah Division of Emergency Management	WBCE-21 HMEP	3,200	-	County
20.703	HMEP 2022	Utah Division of Emergency Management	WBCE-21 HMEP	3,200	-	County
				<u>6,400</u>	<u>-</u>	
20.600	HIGHWAY BIKE PED (Highway Safety Cluster)	Utah Highway and Safe Kids	PS240710	23,046	-	WMHD
	Total U.S. Department of Transportation			<u>29,446</u>	<u>-</u>	
U.S. Environmental Protection Agency						
66.032	DEQ RADON	Utah Department of Environmental Quality		2,000	-	WMHD
66.444	DEQ WIIN	Utah Department of Environmental Quality		3,000	-	WMHD
66.605	DEQ	Utah Department of Environmental Quality	22-2059	30,391	-	WMHD
66.956	VRRAP- TARGETED AIRSHED GRANT	Utah Department of Environmental Quality	201050	206,970	-	WMHD
	Total U.S. Environmental Protection Agency			<u>242,361</u>	<u>-</u>	
U.S. Department of the Treasury						
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery	Utah Department of Workforce Services	23-DWS-0382	500,000	-	WHA
21.027	COVID-19 ARPA			5,991,295	3,317,131	County
				<u>6,491,295</u>	<u>3,317,131</u>	
21.032	COVID-19 ARPA LATCF			54,154	-	County
	Total U.S. Department of the Treasury			<u>6,545,449</u>	<u>3,317,131</u>	
Total Federal Expenditures				<u>\$ 20,280,826</u>	<u>\$ 3,355,202</u>	

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

For the Year Ended December 31, 2023

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, 2023. 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 elected to use the 10% de minimis cost rate. The Weber Housing Authority, and Weber Area Dispatch, discrete component units of Weber County, have also elected to use the 10% de minimis cost rate. The Weber Morgan Health Department, a separate discrete component unit of the County, has not elected to use the de minimis 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.....	\$ 13,837,723
Discrete Component Units	
Weber Morgan Health Department.....	10,712,554
Weber Housing Authority.....	3,557,140
Weber Area Dispatch.....	440,894
Total Intergovernmental Revenue.....	\$ 28,548,311
Less:	
Grants Received from the State of Utah.....	\$ (4,374,406)
Grants and Contributions received from Local and Other Agencies....	(3,879,755)
Other Miscellaneous Reconciling Items, net.....	(13,324)
	\$ (8,267,485)
Total Federal Expenditures from the Schedule.....	\$ 20,280,826

WEBER COUNTY
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2023

There were no findings in the prior year.

WEBER COUNTY
Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:
Material weakness identified No
Significant deficiency identified Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major federal programs:
Material weakness identified No
Significant deficiency identified None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in
accordance with Uniform Guidance 2 CFR 200.516(a): No

Identification of Major Federal Programs

Name of Federal Program (ALN Number)

Housing Voucher Cluster:

Section 8 Housing Choice Vouchers (14.871)

Mainstream Vouchers (14.879)

477 Cluster:

Temporary Assistance for Needy Families (93.558)

Special Supplemental Nutrition Program for Women, Infants,
and Children (10.557)

Coronavirus State and Local Fiscal Recovery Funds (21.027)

Epidemiology and Laboratory Capacity for Infectious Diseases (93.323)

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

2023-001 As discussed in Note 2 to the basic financial statements for the year ended December 31, 2023, beginning net position were restated to present the County’s basic financial statements in

accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

This restatement in the net position in the government-wide financial statements resulted from recognizing a receivable for previously issued special assessments. Additionally, the County recognized a receivable and deferred inflow of resources for previously issued special assessments in the fund financial statements with no impact on fund balance.

We recommend management ensure reliable external financial reports are prepared in accordance with GAAP.

Views of Responsible Officials – We appreciate your recommendations. We have reviewed these items and will make necessary changes.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



Independent Auditor's Report on Compliance
and Report on Internal Control over Compliance
Required by the *State Compliance Audit Guide*

The Board of County Commissioners
Weber County

Report on Compliance

Opinion

We have audited Weber County's (the County) compliance with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended December 31, 2023:

Budgetary Compliance
Fund Balance
Restricted Taxes and Other Related Restricted Revenue
Fraud Risk Assessment
Government Fees

In our opinion, Weber County complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2023.

Basis for Opinion

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 Compliance Audit Guide*, issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the state compliance requirements referred to above.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the *State Compliance Audit Guide* as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described below. Our opinion on compliance is not modified with respect to these matters.

Budgetary Compliance – We noted the County's actual expenditures exceeded the amounts appropriated in the Community Reinvestment Agency fund and Special Assessment Bond Fund final adopted budgets. We recommend the County review its budget throughout the year and make the necessary adjustments to ensure compliance.

Views of Responsible Officials – We appreciate your recommendations. We have reviewed these items and will make necessary changes.

The County's response to the noncompliance findings identified in our audit is described above. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on 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 state compliance requirement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Compliance Audit Guide. Accordingly, this report is not suitable for any other purpose.

Squize & Company, PC

Orem, Utah
May 31, 2024