

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

Year Ended December 31, 2024

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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, 2024, 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 27, 2025.

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 2024-001 that we consider to be a material weakness.

Compliance and Other Matters

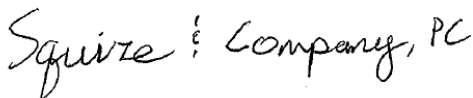
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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.

A handwritten signature in black ink that reads "Squire & Company, PC". The signature is written in a cursive, flowing style.

Orem, Utah
May 27, 2025



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, 2024. 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, 2024.

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 27, 2025, 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 27, 2025

WEBER COUNTY CORPORATION
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

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	20-2700361/25-2700613	\$ 1,120,309	\$ -	WMHD
10.557	WIC - Administration (Noncash Vouchers)	Utah Department of Health	20-2700361/25-2700613	3,447,147	-	WMHD
				4,567,456	-	
10.559	Summer Food Service (Child Nutrition Cluster)	Utah Department of Health	23-2702087	230	-	WMHD
10.578	WIC - BFPC Bonus	Utah Department of Health	20-2700361	13,679	-	WMHD
10.665	Secure Rural Schools (Forest Service Schools and Roads Cluster)	State of Utah	23DB001014	31,280	-	County
10.712	Pineview Reservoir Recreation Complex Reconstruction		21-CS-11041906-062	3,870	-	County
10.904	NRCS UTABA Rehabilitation Watershed Plan		NR228D43XXXXC012	297,287	-	County
	Total U.S. Department of Agriculture, Food, and Nutrition Service			4,913,803	-	
U.S. Department of Health and Human Services						
93.268	VFC IMMUNIZATIONS	Utah Department of Health	19-2701016	105,593	-	WMHD
93.268	COVID-19 VACCINE DISSEMINATION	Utah Department of Health	21-2701522	49,603	-	WMHD
				155,196	-	
93.323	EPI DREAM OUTBREAK	Utah Department of Health	20-2700515	56,566	-	WMHD
93.323	COVID-19 PPPHEA	Utah Department of Health	21-2702399	21,615	-	WMHD
93.323	ELC HOMELESSNESS	Utah Department of Health	22-2701231	15,405	-	WMHD
93.323	COVID-19 PPPHEA EXPANSION	Utah Department of Health	21-2702399	796,967	-	WMHD
				890,552	-	
93.994	MCH BLOCK	Utah Department of Health	21-2700503	110,754	-	WMHD
93.994	VIPP MCH INJURY	Utah Department of Health	23-2700596	36,974	-	WMHD
				147,728	-	
93.008	MRC STRRONG	Utah Department of Health	24-2700263	125,939	-	WMHD
93.069	PHEP	Utah Department of Health	22-2700231/24-2701376	497,396	-	WMHD
93.092	PERSONAL RESPONSIBILITY EDUCATION	Utah Department of Health	23-2701069	96,738	-	WMHD
93.103	NEHA	Utah Department of Health		12,500	-	WMHD
93.116	TB ELIMINATION	Utah Department of Health	20-2700586	8,600	-	WMHD
93.136	RAPE PREVENTION EDUCATION	Utah Department of Health	19-2700953	11,290	-	WMHD
93.184	DISABILITY/MOBILITY	Utah Department of Health	24-2700329	7,370	-	WMHD
93.197	CHILDHOOD LEAD POISONING PREVENTION	Utah Department of Health	22-2700406	19,448	-	WMHD
93.235	SEXUAL RISK AVOIDANCE EDUCATION	Utah Department of Health	23-2701053	62,043	-	WMHD
93.270	ENHANCED ACUTE HCV & HBV	Utah Department of Health	21-2702419	9,061	-	WMHD
93.305	TOBACCO PROGRAM CDC	Utah Department of Health	21-2700222	25,092	-	WMHD
93.354	CRISIS WORKFORCE	Utah Department of Health	22-2700706	172,664	-	WMHD
93.391	HEALTH DISPARITIES/HEALTH EQUITY	Utah Department of Health	22-2700214	133,249	-	WMHD
93.426	COMMUNITY & CLINICAL CARDIO	Utah Department of Health	24-2700001	52,967	-	WMHD

ALN	Name	Pass Through Entity	Award	Expenditures	Provided to	
					Subrecipients	Agency
93.439	SPAN	Utah Department of Health	19-2700384	35,807	-	WMHD
93.558	INTEGRATED COMM. ACTION NOW	Utah Department of Workforce Services	23-DWS-0067	812,667	-	WMHD
93.778	TCM (Medicaid Cluster)	Utah Department of Health		75,655	-	WMHD
93.889	PHEP MRC	Utah Department of Health	22-2700231/24-2401376	11,181	-	WMHD
93.898	CANCER SCREENING	Utah Department of Health	21-2702461	22,926	-	WMHD
93.940	HIV PREVENTION	Utah Department of Health	23-2701213	35,630	-	WMHD
93.967	PH INFRASTRUCTURE	Utah Department of Health	23-2701316	285,093	-	WMHD
93.977	STD	Utah Department of Health	19-2700677	58,465	-	WMHD
93.988	COMMUNITY & CLINICAL DIABETES	Utah Department of Health	24-2700001	48,776	-	WMHD
93.991	PREVENTATIVE BLOCK GRANT	Utah Department of Health	23-2700434	127,109	-	WMHD
	Total U.S. Department of Health and Human Services			3,941,143	-	
U.S. Department of Homeland Security						
97.067	Homeland Security 2021 SHSP	Utah Division of Emergency Management	DEM-2021-SHSP-001	20,675	-	County
97.067	Homeland Security 2022 SHSP	Utah Division of Emergency Management	EMW-2022-S00013-029	56,097	-	County
97.067	Homeland Security 2023 SHSP	Utah Division of Emergency Management	DEM-2023-SHSP-031	133,096	-	County
97.067	Homeland Security 2024 SHSP	Utah Division of Emergency Management	DEM-2024-SHSP-036	20,681	-	County
				230,549	-	
97.042	Emergency Mgmt. Performance Grant	Utah Division of Emergency Management	DEM-EMPG-2022-057	51,000	-	County
97.042	Emergency Mgmt. Performance Grant	Utah Division of Emergency Management	DEM-EMPG-2024-008	6,201	-	County
				57,201	-	
97.132	TARGETED VIOLENCE & TERRORISM PREVENTION		EMW-2024-GR-05357	19,181	-	WMHD
	Total U.S. Department of Homeland Security			306,931	-	
U.S. Department of Housing and Urban Development (HUD)						
14.871	Section 8 Housing Choice Vouchers		UT022	2,316,276	-	WHA
14.879	Mainstream Vouchers		UT022	954,599	-	WHA
	Total Housing Voucher Cluster			3,270,875	-	
14.181	Supportive Housing for Persons with Disabilities	Utah Department of Workforce Services	UT0082L8T032110/UT0082L8T032211	265,697	-	WHA
14.913	HEALTHY HOMES HUD GRANT		FR-6700-N-44	163,590		WMHD
	Total U.S. Department of Housing and Urban Development (HUD)			3,700,162	-	
U.S. Department of Justice						
16.606	FY23 SCAAP			1,096	-	County
16.738	2023 JAG GRANT	Ogden City		17,298	-	County
16.812	Second Chance Act Reentry Initiative - 2019 WARP		2019-RW-BX-0004	108,735	38,071	County
16.838	Comprehensive Opioid Stimulant and Substance Abuse		15PBJA-22-GG-04447-COAP	380,447	-	County
	Total U.S. Department of Justice			507,575	38,071	
U.S. Department of Transportation						
20.600	HIGHWAY BIKE PED (Highway Safety Cluster)	Utah Highway and Safe Kids		29,470	-	WMHD
20.600	HIGHWAY SAFETY	Utah Highway and Safe Kids	PS240710	10,000	-	WMHD
				39,470	-	

ALN	Name	Pass Through Entity	Award	Expenditures	Provided to Subrecipients	Agency
20.703	HMEP 2024	Utah Division of Emergency Management	WBCE-24 HMEP	3,200	-	County
	Total U.S. Department of Transportation			42,670	-	
U.S. Environmental Protection Agency						
66.032	DEQ RADON	Utah Department of Environmental Quality		5,000	-	WMHD
66.956	VRRAP- TARGETED AIRSHED GRANT	Utah Department of Environmental Quality	201050	319,831	-	WMHD
	Total U.S. Environmental Protection Agency			324,831	-	
U.S. Department of the Treasury						
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery		21-2701522	31,915	-	WMHD
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery SDOH ARPA		21-2700425	214,153	-	WMHD
21.027	COVID-19 ARPA			13,280,488	7,250,229	County
21.027	COVID-19 ARPA	State of Utah		1,900,000	-	County
21.027	COVID-19 ARPA	Farr West City		22,352	-	County
21.027	COVID-19 ARPA	Harrisville City		39,116	-	County
21.027	COVID-19 ARPA	Hooper City		23,150	-	County
21.027	COVID-19 ARPA	Huntsville Town		7,500	-	County
21.027	COVID-19 ARPA	Marriott-Slaterville City		7,500	-	County
21.027	COVID-19 ARPA	Morgan County		40,713	-	County
21.027	COVID-19 ARPA	Ogden City		621,075	-	County
21.027	COVID-19 ARPA	North Ogden City		94,997	-	County
21.027	COVID-19 ARPA	Plain City		42,309	-	County
21.027	COVID-19 ARPA	Pleasant View City		50,293	-	County
21.027	COVID-19 ARPA	Riverdale City		62,267	-	County
21.027	COVID-19 ARPA	Roy City		142,895	-	County
21.027	COVID-19 ARPA	South Ogden City		67,855	-	County
21.027	COVID-19 ARPA	Uintah City		7,500	-	County
21.027	COVID-19 ARPA	Washington Terrace City		69,452	-	County
21.027	COVID-19 ARPA	West Haven City		87,813	-	County
				16,813,342	7,250,229	
21.032	COVID-19 ARPA LATCF			22,500	-	County
	Total U.S. Department of the Treasury			16,835,842	7,250,229	
Total Federal Expenditures				<u>\$ 30,572,957</u>	<u>\$ 7,288,300</u>	

WEBER COUNTY, UTAH
NOTES TO SUPPLEMENTARY SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

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, 2024. 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.....	\$ 25,057,875
Discrete Component Units	
Weber Morgan Health Department.....	11,240,029
Weber Housing Authority.....	3,958,566
Weber Area Dispatch.....	445,041
Total Intergovernmental Revenue.....	\$ 40,701,511
Less:	
Grants Received from the State of Utah.....	\$ (5,346,267)
Grants and Contributions received from Local and Other Agencies....	(4,782,287)
Other Miscellaneous Reconciling Items, net.....	—
	\$ (10,128,554)
Total Federal Expenditures from the Schedule.....	<u>\$ 30,572,957</u>

WEBER COUNTY
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2024

2023-001 Special assessment receivable and revenue recognition.

The County has addressed and resolved this finding from the prior year.

WEBER COUNTY
Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	Yes
Significant deficiency identified	None reported
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)

 Coronavirus State and Local Fiscal Recovery Funds (21.027)

Dollar threshold used to distinguish between type A and type B programs:	\$917,189
Auditee qualified as low-risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

2024-001 – Unrecorded liability

<i>Criteria</i>	Consistent with the government accounting standards, contractual obligations should be reported as liabilities when the obligation exists at the balance sheet date. A deposit received from a developer is a liability because the County has a future contractual obligation to refund the deposit.
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<i>Condition</i>	During our audit of the 2024 financial statements, we noted that the County did not recognize a liability of \$1.5 million due to a developer as part of a special assessment project as well as \$0.1 million of interest earned on that deposit.
<i>Cause</i>	The County did not have controls in place related to the special assessment project to identify all liabilities or amounts owed back to developer upon completion of the project.
<i>Effect</i>	As a result, the financial statements for the year ended December 31, 2024, were restated to reflect the full amount due to the developer.
<i>Recommendation</i>	We recommend management ensure reliable external financial reports are prepared in accordance with accounting principles generally accepted in the United States of America.
<i>Views of responsible officials</i>	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, 2024:

Budgetary Compliance
Fund Balance
Restricted Taxes and Other Related Restricted Revenue
Fraud Risk Assessment
Government Fees
Cash Management
Enterprise Fund Transfers, Reimbursements, Loans, and Services
Tax Levy Revenue Recognition
Impact 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, 2024.

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.

Government Fees – We noted three instances that fees were assessed at rates exceeding the approved rates or were incorrectly calculated based on the approved formulas. We recommend all fees charges should follow approved rates and formulas.

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.

Squire & Company, PC

Orem, Utah
May 27, 2025