WEBER COUNTY, UTAH

SINGLE AUDIT REPORT AND REPORT IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Year Ended December 31, 2025

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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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2026.

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 or significant deficiencies 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 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.*

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
June 30, 2026

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, 2025. 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, 2025.

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 out 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 30, 2026, 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
June 30, 2026

WEBER COUNTY CORPORATION
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

ALN	Name	Pass Through Entity	Award	Expenditures	Provided to Subrecipients	Agency	Passthrough	Direct Award
U.S. Department of Agriculture, Food, and Nutrition Service								
10.557	WIC - Administration	Utah Department of Health	252700613	$ 1,302,729	$ -	WMHD	Y	N
10.557	WIC - Administration (Noncash Vouchers)	Utah Department of Health	252700613	3,721,111	-	WMHD	Y	N
				5,023,839	-			
10.559	Summer Food Service (Child Nutrition Cluster)	Utah Department of Health	232702087	230	-	WMHD	Y	N
10.665	Secure Rural Schools (Forest Service Schools and Roads Cluster)	State of Utah	25SRS000068	13,371	-	County	Y	N
10.904	NRCS UTABA Rehabilitation Watershed Plan		NR228D43XXXXC012	374,514	-	County	N	Y
	Total U.S. Department of Agriculture, Food, and Nutrition Service			5,411,954	-			
U.S. Department of Health and Human Services								
93.323	COVID PPPHEA EXPANSION Total	Utah Department of Health	21-2702399	267,085	-	WMHD	Y	N
93.323	EPI DREAM OUTBREAK Total	Utah Department of Health	20-2700515/25-2700942	49,043	-	WMHD	Y	N
				316,129	-			
93.994	MCH BLOCK	Utah Department of Health	21-2700503	125,448	-	WMHD	Y	N
93.994	TRAUMATIC BRAIN INJURY Total	Utah Department of Health	23-2700596	2,050	-	WMHD	Y	N
93.994	VIPP MCH INJURY	Utah Department of Health	23-2700596	36,400	-	WMHD	Y	N
				163,897	-			
93.778	CHEC ADMINISTRATION Total	Utah Department of Health	21-2702248/2-52701598	22,549	-	WMHD	Y	N
93.778	TCM (Medicaid Cluster)	Utah Department of Health	25-2701736	70,214	-	WMHD	Y	N
				92,763	-			
93.008	MRC STRRONG	Utah Department of Health	24-2700263	84,057	-	WMHD	Y	N
93.069	PH EMERGENCY PREPAREDNESS	Utah Department of Health	22-2700231/24-2701376	415,513	-	WMHD	Y	N
93.092	PERSONAL RESPONSIBILITY EDUCATION Total	Utah Department of Health	23-2701069	98,312	-	WMHD	Y	N
93.116	TB ELIMINATION	Utah Department of Health	20-2700586	3,047	-	WMHD	Y	N
93.136	OVERDOSE DATA TO ACTION	Utah Department of Health	24-2700494	45,418	-	WMHD	Y	N
93.184	DISABILITY/MOBILITY	Utah Department of Health	24-2700329	20,183	-	WMHD	Y	N
93.197	CHILDHOOD LEAD POISONING PREVENTION	Utah Department of Health	22-2700406	16,612	-	WMHD	Y	N
93.235	SEXUAL RISK AVOIDANCE EDUCATION	Utah Department of Health	23-2701053	57,018	-	WMHD	Y	N
93.268	VFC IMMUNIZATIONS	Utah Department of Health	19-2701016	105,679	-	WMHD	Y	N
93.270	ENHANCED ACUTE HCV & HBV	Utah Department of Health	21-2702419	9,415	-	WMHD	Y	N
93.305	TOBACCO PROGRAM CDC	Utah Department of Health	21-2700222	33,044	-	WMHD	Y	N
93.354	CRISIS HPAI	Utah Department of Health	25-2701559	31,083	-	WMHD	Y	N
93.391	HEALTH DISPARITIES/HEALTH EQUITY	Utah Department of Health	22-2700214	32,249	-	WMHD	Y	N
93.426	COMMUNITY & CLINICAL CARDIO	Utah Department of Health	24-2700001	50,540	-	WMHD	Y	N
93.439	SPAN	Utah Department of Health	24-2700001	31,177	-	WMHD	Y	N
93.558	INTEGRATED COMM. ACTION NOW	Utah Department of Workforce Services	23-DWS-0067	257,609	-	WMHD	Y	N
93.889	PHEP MRC	Utah Department of Health	24-2401376	5,640	-	WMHD	Y	N
93.898	CANCER SCREENING	Utah Department of Health	21-2702461	13,499	-	WMHD	Y	N
93.940	HIV PREVENTION	Utah Department of Health	23-2701213	28,999	-	WMHD	Y	N
93.967	PH INFRASTRUCTURE	Utah Department of Health	23-2701316	646,492	-	WMHD	Y	N
93.977	STD	Utah Department of Health	19-2700677	20,000	-	WMHD	Y	N
93.988	COMMUNITY & CLINICAL DIABETES	Utah Department of Health	24-2700001	54,287	-	WMHD	Y	N
93.991	PREVENTATIVE BLOCK GRANT	Utah Department of Health	24-2700425/26-2702210	145,961	-	WMHD	Y	N
	Total U.S. Department of Health and Human Services			2,778,623	-			
U.S. Department of Homeland Security								
97.042	Emergency Mgmt. Performance Grant	Utah Division of Emergency Management	DEM-EMPG-2024-008	56,799	-	County	Y	N
97.039	HAZARD MITIGATION - POST FIRE	Utah Division of Emergency Management	FM-5388-1P	93,750	-	County	Y	N
97.132	TARGETED VIOLENCE & TERRORISM PREVENTION		EMW-2024-GR-05357	146,332	-	WMHD	N	Y
	Total U.S. Department of Homeland Security			296,882	-			
U.S. Department of Housing and Urban Development (HUD)								
14.913	HEALTHY HOMES HUD GRANT		FR-6700-N-44	443,807	-	WMHD	N	Y
	Total U.S. Department of Housing and Urban Development (HUD)			443,807	-			
U.S. Department of Justice								
16.812	Second Chance Act Reentry Initiative - RISE		2019-RW-BX-0004	201,744	-	County	N	Y
16.838	Comprehensive Opioid Stimulant and Substance Abuse		15PBJA-22-GG-04447-COAP	275,004	-	County	N	Y
	Total U.S. Department of Justice			476,748	-			
				-				
U.S. Department of Transportation								
20.600	HIGHWAY SAFE CAR Total	Utah Highway and Safe Kids		41,000	-	WMHD	Y	N
20.600	HWY SAFE BIKE PED Total	Utah Highway and Safe Kids		56,599	-	WMHD	Y	N
	Total U.S. Department of Transportation			97,599	-			
U.S. Environmental Protection Agency								
66.605	DEQ		222059/252366	8,950	-	WMHD	Y	N
66.605	DEQ SIRG RADON GRANT			5,000	-	WMHD	Y	N
66.956	VRRAP- TARGET AIRSHED GRANT Total		201050	424,633	-	WMHD	Y	N
	Total U.S. Department of Transportation			438,583	-			
U.S. Department of the Treasury								
21.027	COVID-19 ARPA			6,759,679	2,426,649	County	N	Y
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery SDOH ARPA		24-2700425	25,701	-	WMHD	Y	N
				6,785,380	2,426,649			
21.032	COVID-19 ARPA LATCF			404	-	County	N	Y
	Total U.S. Department of the Treasury			6,785,784	-			
	Total Federal Expenditures			$ 16,729,979	$ 4,853,297			

WEBER COUNTY, UTAH
NOTES TO SUPPLEMENTARY SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2025

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, 2025. 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 minims cost rate. The Weber Area Dispatch, a discrete component unit of Weber County has also elected to use the 10% de minis 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	$ 16,652,620
Discrete Component Units	
Weber Morgan Health Department	10,782,658
Weber Area Dispatch	197,368
Total Intergovernmental Revenue	$ 27,632,646
Less:	
Grants Received from the State of Utah	$ (6,107,048)
Grants and Contributions received from Local and Other Agencies	(4,795,619)
Other Miscellaneous reconciling items, net	—
	$ (10,902,667)
Total Federal Expenditures from the Schedule	$ 16,729,979

WEBER COUNTY
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2025

2024-001 Unrecorded liability.

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

WEBER COUNTY
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

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	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)

Coronavirus State and Local Fiscal Recovery Funds (21.027)

Dollar threshold used to distinguish between type A and type B programs:	$1,000,000
Auditee qualified as low-risk auditee?	No

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported

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, 2025:

Budgetary Compliance
Fund Balance
Justice Cours
Restricted Taxes and Other Related Restricted Revenue
Fraud Risk Assessment
Government Fees
Utah Retirement Systems
Public Treasurer's Bond
Open and Public Meetings Act

In our opinion, Weber County complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2025.

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.

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 complianc*e 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
June 30, 2026