



Ricky D. Hatch, CPA
Clerk/Auditor

6 January 2021

Weber County Audit Committee
2380 Washington Blvd.
Ogden, UT 84401

Dear Committee Members:

I recently completed a comprehensive key internal control audit of the Weber County Shooting Complex operations and administrative procedures. My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls. My examination period covered 2020 transactions.

My audit scope included tests from the following Internal Control Questionnaires (ICQ), used as my audit program:

- Cash Receipting and Deposits
- Accounts Payable Disbursements
- General Journal Entries
- Fixed Asset Accounting and Safeguards

Cash Receipting and Deposits:

Scope:

There were 867 receipt transactions totaling \$215,679.85. I randomly sampled 90 (10.4%) transactions totaling \$15,720.25 (7.3%). In addition, I reviewed all January 2020 deposits and Settlement Forms.

Observations:

I was able to locate and review all sample items. Daily sales closeout sheets supported deposits. There were immaterial coding errors for source of revenue, e.g. earplugs coded as safety glasses revenue. In January there were 55 cash deposits totaling \$8,417.28. Of these, six were deposited outside the State of Utah Code Title 51, Chapter 4, Section 2, (2)(a), which states,

“Each officer shall deposit all public funds daily, if practicable, but no later than once every three banking days.”

These six deposits totaled \$936.00. Shooting Complex policy is to deposit twice weekly. This is consistently performed except where employee absences, Covid shutdowns, or other issues delay the deposits. All cash is secured in safes away from the public after cashier closeouts. Cash is removed from the safes when Settlement Forms and deposits are prepared and taken to the bank. Settlement Forms are generally verified and signed off by two employees.

Recommendations: None.

Accounts Payable Disbursements:

Scope:

There were 84 accounts payable invoice transactions totaling \$88,353.93. I randomly selected 20 (23.8%) transactions totaling \$8,792.50 (10%) for my sample.

Observations:

Adequate support documentation was available for all tested transactions.

One sample transaction raised concerns. Actual expenditures for a seminar in Las Vegas exceeded the approved estimated County cost by 24 per cent, \$1,740.78 actual compared to \$1,400.00 estimated. The \$340.78 excess was primarily the result of actual round trip airfare totaling \$703.80. The high end of estimated airfare was around \$250.00. The State Travel Office (STO) presented airfare options at \$91.78, \$533.95, and \$758.60. There were similar options presented for available hotel rooms.

At the time of the audit, my research showed several round trip airfare options for Las Vegas below \$200.00 and the highest first class ticket at \$533.78. The only explanation provided by the STO on the \$758.60 was, "these flights are very full." There was no explanation on the Weber County Travel Form for accepting actual costs that were materially higher than the approved estimate.

Weber County Travel Policy 9.1.2 states,

"The County shall pay for reasonable and essential travel expenses which directly and logically relate to the conduct of County business. Employees shall exercise prudent judgment in the use of public funds."

I could not assess compliance with policy because no explanation was provided for the excess of actual over estimated costs.

Weber County Travel Policy 9.1.3.13 states,

*"**Travel Approving Official**" means the elected official, department head, division director, or other person designated by such official who has budget authority to approve travel expenses for an individual."*

Recommendation:

I recommend that the Travel Approving Official for the Weber County Shooting Complex provide detailed explanation for approving actual costs that exceed estimated approved costs, and provide background information when expenditures appear less than prudent.

General Journal Entries:

Scope:

There were 538 general journal entries with \$146,607.91 debit entries and \$72,226.86 credit entries. Included in this population are purchase card expenditures. I selected a random sample of 50 (9.3%) transactions with \$14,243.25 (9.7%) debit entries and \$6,274.62 (8.7%) credit entries.

Observations:

Adequate support documentation was available for all tested transactions. One \$8.75 transaction appears to be for a Recreation Facilities Administration expense.

Recommendation: None.

Fixed Asset Accounting and Safeguards

Scope:

There was only one Class 40 Equipment asset charged to the Weber County Shooting Complex: a camera system installed at the 300-yard range in 2019. Other equipment that I observed at the complex would not qualify as capital assets.

The Complex operates with three Weber County employees and over 150 volunteers. I observed that safety measures were strictly enforced by all while I was on site during operating hours. I would like to commend them for providing such a quality service to the community through their efforts.

I appreciate the time spent by Weber County Shooting Complex and Recreation Department management and staff, for their help and support during my audit. They were friendly, courteous, and cooperative, answering my questions, gathering necessary documents and records, and allowing me access to their information.

Sincerely,

Roger K Larsen
Weber County Internal Auditor