



Ricky D. Hatch, CPA
Clerk/Auditor

17 August 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 Homeland Security 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
- Capital Assets

Cash Receipting and Deposits:

Scope:

There were 12 cash receipt postings (CRP) totaling a gross \$346,229.16. A \$104,125.00 debit CRP adjustment for pass thru grants reduced CRP postings to \$242,104.16. Journal entries reduced total revenue from state grants to \$193,757.24 and donations at \$50.00. Grant money included contracts from 2017, 2018, 2019 and 2020 fiscal periods.

Primary state grants are usually for two years and are audited by the State of Utah at the end of coverage. Accounting for these grants is complicated. However, I did not find any misrepresentation of revenues or pass thru expenditures. There were charges to object codes that did not appear to be most appropriate, for example using object code 654000, Service Fees Expense, rather than 670100, Pass Through Grant Pmt, for the \$104,125.00 debit reclassification of pass thru expenditures.

Recommendations: None

Accounts Payable Disbursements:

Scope:

There were 52 accounts payable invoice (API) and maintenance (APM) transactions totaling \$389,085.03. APM credit adjustments reduced this to a net \$274,690.03. I sampled 27 (52%) of these transactions totaling net \$20,994.75 (8.37%). All support documentation was available for review. There were some questionable object codes used, but no other variances were identified.

Recommendations: None

General Journal Entries:

Scope:

There were 62 journal entries with 252 line items. I initially randomly sampled 25 line items (10%). I judgmentally expanded my sample to include 29 additional purchase card transactions, for a total review of 54 (21%) line items. One journal entry was created and posted by the same authorized employee. There were no other variances.

Recommendations: None

Capital Assets:

Scope:

Homeland Security is charged with 46 active capital assets with reported total cost at \$454,968.12. However, 21 of the assets have no reported cost. Assets without cost were purchased prior to 2012 and include trucks and trailers, including the command post. I was unable to determine purchase cost through the Weber County Garage Faster system. All of these assets would be fully depreciated, and therefore, would have no impact on the County's financial statements.

Assets are located at various sites throughout Weber and Cache County. I did not attempt to perform a physical inventory of Homeland Security capital assets.

Recommendations: None

I appreciate the time spent by Homeland Security management and staff and the Weber County Sheriff's 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