



Ricky D. Hatch, CPA  
Clerk/Auditor

21 December 2022

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

Dear Committee Members:

I recently completed an audit of Golden Spike Event Center Administration. 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 2022 transactions.

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

- Accounts Payable Disbursements
- Revenue Collection and Deposits
- General Journal Entries
- Capital Asset Confirmation

**Accounts Payable Disbursements:**

There were 440 accounts payable disbursements totaling \$687,450.80. I randomly sampled 50 transactions totaling \$57,699.14 (8.39%)

**Revenue Collection:**

All revenue totaling \$7,706,595, was posted thru general journals as follows;

- |                             |           |
|-----------------------------|-----------|
| • Leased Vehicle Fees – Net | 606,446   |
| • Restaurant Tax – Net      | 4,802,852 |
| • Transient Room Tax – Net  | 2,297,297 |

**General Journal Entries:**

All general journal entries not related to revenue totaled \$3,779,609 as expenditures or transfers:

- |                           |           |
|---------------------------|-----------|
| • TTAB Contracts          | 12,500    |
| • Transfer to Other Funds | 3,767,109 |

All disbursements and revenues were compliant with established contracts, agreements, and 2021 budgets.

The \$3,027,986 net increase in the 2021 fund account ending balance is restricted for future planned tourism related expenditures.

Sincerely,

Roger K Larsen  
Weber County Internal Auditor