



RICKY D. HATCH, CPA
Clerk/Auditor

5 February 2024

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

Dear Committee Members:

I recently completed an audit of the Internal Audit function at Weber County. Specifically, my objective as the new auditor was to determine whether internal standards were being followed in past audits and practices. As you may recall I verbally presented these findings to the Audit Committee on 18 January 2024. This report is intended to document those findings.

Six month follow-up audits

Criteria: Weber County Internal Audit Policies and Procedures, Section 8.1.4.8 **requires** a six month follow-audit be conducted to ensure recommendations were implemented.

Condition: A 100% review of the Internal Audit computer folder on the shared drive did not yield any follow-up audits. Follow up audits were either never accomplished or never documented.

Cause: A peer review has never been conducted at the Weber County Internal Audit Office.

Impact:

As noted, during the last audit committee meeting and displayed in the diagram below, follow up to an audit is a critical phase of the audit process. Without follow-up there is no assurance that the recommendations were adopted.



Recommendation 1:

Enforce the requirement for a six month follow-up audit after each audit that has recommendations.



Two year documentation of working papers

Criteria: Weber Count Internal Audit Policies and Procedures, Section 8.1.4.9 states “Work papers **shall** be filed and retained for minimum of two years.”

Condition: It does not appear work papers have been retained for the two year period.

Cause: A peer review has never been conducted at the Weber County Internal Audit Office.

Impact: Failure to maintain work papers prevents a historical review of the basis for audit findings.

Recommendation 2:

Enforce the requirement for retaining work papers for two years.



Completed reports posted on the website

Criteria: Weber County Internal Audit Policies and Procedures, Section 8.1.4.9 states “Internal Audit **shall** prepare and maintain a list of all completed audits to post on the County’s website”

Condition: Audit reports have never been posted on the website.

Cause: This issue has come up before, however, the can has been kicked down the street continuously without ever being resolved.

Impact: The public has no current visibility for the Internal Audit Reports.

Recommendation 3:

Create a working group of the Audit Committee to either comply with the requirement, modify the requirement or achieve another solution such as posting an index of reports



Exclusive use

Criteria: Weber County Internal Audit Policies and Procedures, Section 8.1.4.9 states “Internal Audit **shall** prepare and maintain a list of all completed audits to post on the County’s website”

Condition: The prior audit report template state at the bottom/end of the report “This report is intended as information only for the **exclusive use** by the Weber County Audit Committee.” This statement conflicts with Section 8.1.4.9.

Cause: A peer review has never been conducted at the Weber County Internal Audit Office.

Impact: This statement conflicts with Section 8.1.4.9.

Recommendation 4:

Add this topic to the working group.

Management Responses

The Audit Committee concurred with all the findings and recommendations.

Sincerely,

Mark Viau “CIA” Certified Internal Auditor
Director Weber County Internal Audit