

WEBER COUNTY

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
AND COMPLIANCE IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE

DECEMBER 31, 2020



**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, Utah

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, the aggregate 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, 2020, and the related notes to the financial statements, which collectively comprise Weber County's basic financial statements, and have issued our report thereon dated May 28, 2021.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 County'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 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 of 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 determination of financial statement amounts. 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.

Christensen, Palmer + Ambrose P.C.

June 23, 2021
Ogden, UT

WEBER COUNTY
Single Audit
DECEMBER 31, 2020



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of County Commissioners
Weber County, Utah

Report on Compliance for Each Major Federal Program

We have audited Weber 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 Weber County's major federal programs for the year ended December 31, 2020. Weber County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Weber County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Weber County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Weber County's compliance.

Opinion on Each Major Federal Program

In our opinion, Weber 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, 2020.

Report on Internal Control Over Compliance

Management of Weber County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Weber County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Weber County's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Weber County, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Weber County's basic financial statements. We issued our report thereon dated May 28, 2021, which contained unmodified opinions on those 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 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.

Purpose of Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over on 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.

Christensen, Palmer & Ambrose P.C.

WEBER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

I. SUMMARY OF AUDITORS' RESULTS

1. The independent auditors' report on the financial statements expressed an unmodified opinion.
2. No deficiencies in internal control over financial reporting were required to be reported.
3. No instances of noncompliance considered to be material to the financial statements were disclosed by the audit.
4. No conditions in internal control over compliance with requirements applicable to major federal awards programs were required to be reported.
5. The independent auditors' report on compliance with requirements applicable to major federal award programs expressed an unmodified opinion.
6. The audit disclosed no findings required to be reported by Title 2 U.S. Code of Federal Regulations Part 200.
7. The major federal programs of the County for the year ended December 31, 2020 are as follows:

Program	CFDA #	Expenditures
Coronavirus Relief Fund	21.019	\$ 31,694,716
8. A threshold of \$ 1,116,236 was used to distinguish between Type A and Type B programs as those terms are defined by Title 2 U.S. Code of Federal Regulations Part 200.
9. The County qualified as a low risk auditee as that term is defined in the Uniform Guidance

II. FINANCIAL STATEMENTS FINDINGS SECTION

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

None

WEBER COUNTY CORPORATION
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

CFDA	Name	Pass Through Entity	Award	Provide to	
				Expenditure	Subrecipients Agency
U.S. Department of Agriculture, Food, and Nutrition Service					
10.557	WIC - Administration	Utah Department of Health	20-2700361	963,415	- WMHD
10.557	WIC - Food	Utah Department of Health	20-2700361	2,485,070	- WMHD
10.559	Summer Food Service	Utah Department of Health	18-2700916	345	- WMHD
				<u>3,448,830</u>	-
U.S. Department of Health and Human Services					
93.575	ROAR	Utah Department of Workforce Services	19DWS0013	30,916	- County
93.575	ROAR	Utah Department of Workforce Services	19DWS0013	43,052	- WMHD
16.754	COMPREHENSIVE OPIOID	Utah Department of Health	20-2700018/21-2700674	2,532	- WMHD
93.008	NACCHO	Utah Department of Health	MRC-20-0276/MRC-20-2674	15,000	- WMHD
93.069	PHEP	Utah Department of Health	20-2700134/21-2700111	246,898	- WMHD
93.092	PERSONAL RESPONSIBILITY EDUCATION	Utah Department of Health	192700393/212700845	90,783	- WMHD
93.116	TB ELIMINATION	Utah Department of Health	20-2700586	4,584	- WMHD
93.136	BOOST BLOCK-OPIOID	Utah Department of Health	17-2700321/21-2700674	3,075	- WMHD
93.136	RAPE PREVENTION EDUCATION	Utah Department of Health	19-2700953	34,288	- WMHD
93.136	OVERDOSE DATA TO ACTION	Utah Department of Health	20-2700018/21-2700674	50,637	- WMHD
93.235	SEXUAL RISK AVOIDANCE EDUCATION	Utah Department of Health	19-2700537/21-2700757	58,001	- WMHD
93.243	SUICIDE PREVENTION MEANS REDUCTION	Utah Department of Health	A02977	8,838	- WMHD
93.268	VFC IMMUNIZATIONS	Utah Department of Health	19-2701016	77,242	- WMHD
93.268	COVID VACCINE DISSEMINATION	Utah Department of Health	21-2701522	892	- WMHD
93.268	COVID-19 IMMUNIZATION FLU	Utah Department of Health	20-2701062	29,128	- WMHD
93.270	ENHANCED ACUTE HCV & HBV	Utah Department of Health	18-2700629	10,120	- WMHD
93.305	TOBACCO PROGRAM CDC	Utah Department of Health	16-2700059/21-2700222	14,794	- WMHD
93.305	COVID-19: TOBACCO PROGRAM CDC	Utah Department of Health	16-2700059/21-2700222	3,298	- WMHD
93.323	EPI/OUTBREAK	Utah Department of Health	20-2700515	14,837	- WMHD
93.323	COVID-19 PPPHEA	Utah Department of Health	21-2700322	89,739	- WMHD
93.323	ELC COVID	Utah Department of Health	20-2700959	17,008	- WMHD
93.421	NACCHO OPIOID MENTEE	Utah Department of Health	2020-032306	15,000	- WMHD
93.426	EPICC 1815	Utah Department of Health	19-2700384	10,016	- WMHD
93.435	EPICC 1817	Utah Department of Health	19-2700384	110,757	- WMHD
93.439	EPICC CDC 1807	Utah Department of Health	19-2700384	33,707	- WMHD
93.761	FALLS- STEPPING ON	Utah Department of Health	20-2700018/21-2700674	5,651	- WMHD
93.778	TARGETED CASE MANAGEMENT TCM	Utah Department of Health	16-2701003	114,604	- WMHD
93.778	CHEC PROFESSIONAL	Utah Department of Health	16-2700972	21,459	- WMHD
93.889	PHEP MRC	Utah Department of Health	20-2700134/21-2700111	9,495	- WMHD
93.898	CANCER SCREENING	Utah Department of Health	16-2700966	8,065	- WMHD
93.940	HIV PREVENTION	Utah Department of Health	18-2700673	28,750	- WMHD
93.977	STD	Utah Department of Health	19-2700677	22,500	- WMHD

CFDA	Name	Pass Through Entity	Award	Provide to	
				Expenditure	Subrecipients Agency
93.991	VIPP PHHS BLOCK	Utah Department of Health	20-2700018/21-2700674	1,660	- WMHD
93.991	VIPP BOOST BLOCK	Utah Department of Health	17-2700321/21-2700674	66,496	- WMHD
93.991	EPICC PHHS Block	Utah Department of Health	19-2700384	76,448	- WMHD
93.994	MCH BLOCK	Utah Department of Health	21-2700503	78,188	- WMHD
93.994	COVID-19: MCH BLOCK	Utah Department of Health	21-2700503	16,305	- WMHD
93.994	VIPP MCH Block	Utah Department of Health	20-2700018/21-2700674	17,719	- WMHD
				<u>1,482,482</u>	-
U.S. Department of Homeland Security					
97.024	Emergency Food and Shelter Program	United Way	854000-014	5,000	- WHA
97.042	Emergency Mgmt. Performance Grant	Utah Division of Emergency Management	EMPG-2019-DEM-053	29,100	- County
97.042	Emergency Mgmt. Performance Grant	Utah Division of Emergency Management	EMPG-2020-DEM-058	29,100	- County
97.067	Homeland Security 2017 SHSP	Utah Division of Emergency Management	DEM-2017-SHSP-001	5,810	- County
97.067	Homeland Security 2018 SHSP	Utah Division of Emergency Management	DEM-2018-SHSP-001	25,622	- County
97.067	Homeland Security 2019 SHSP	Utah Division of Emergency Management	DEM-2019-SHSP-001	104,125	- County
				<u>198,757</u>	-
U.S. Department of Housing and Urban Development (HUD)					
14.181	Supportive Housing for Persons with Disabilities		UT0082L8T031605	181,937	- WHA
14.238	Shelter Plus Care		UT0015L8T031609	36,079	- WHA
14.871	Section 8 Housing Choice Vouchers		N/A	1,537,187	- WHA
14.871	COVID-19: Section 8 Housing Choice Vouchers		N/A	87,878	- WHA
				<u>1,843,081</u>	-
U.S. Department of Justice					
16.575	Crime Victim Assistance (VOCA)	Utah State Crime Victim Reparations	19VOCA076	16,885	- County
16.575	Crime Victim Assistance (VOCA)	Utah State Crime Victim Reparations	19VOCA020	93,434	- County
16.575	Crime Victim Assistance (VOCA)	Utah State Crime Victim Reparations	19VOCA077	26,920	- County
16.575	Crime Victim Assistance (VOCA)	Utah State Crime Victim Reparations	20VOCA076	19,203	- County
16.575	Crime Victim Assistance (VOCA)	Utah State Crime Victim Reparations	20VOCA020	113,846	- County
16.575	Crime Victim Assistance (VOCA)	Utah State Crime Victim Reparations	20VOCA077	38,748	- County
				<u>309,036</u>	-
U.S. Department of Justice, Bureau of Justice Assistance					
16.034	FY20 Coronavirus Emergency Supplemental Funding		2020-VD-BX-1543	29,221	- County
16.606	FY2018 SCAAP		N/A	24,111	- County
16.606	FY2019 SCAAP		N/A	33,983	- County
16.738	JAG Grant	State of Utah	16A23	6,042	- County
16.738	FY18 JAG Grant	Ogden City	2019-DJ-BX-0876	5,600	- County
16.738	FY19 JAG Grant	Ogden City	2020-DJ-BX-0624	5,900	- County
16.758	National Childrens Alliance Quality Improvement	State of Utah	5-OGDE-UT-SA-19	7,000	- County
16.758	National Childrens Alliance Quality Improvement	State of Utah	5-OGDE-UT-SA-20	7,000	- County
16.812	Second Chance Act Reentry Initiative - 2019 WARP		2019-RW-BX-0004	54,918	- County
				<u>173,775</u>	-

CFDA	Name	Pass Through Entity	Award	Provide to		
				Expenditure	Subrecipients	Agency
U.S. Department of Justice, Office of Juvenile Justice and Delinquency Prevention						
16.540	Formula Grant: ICAC FY20	State of Utah	2018-MC-FX-K022	4,194	-	County
16.540	Formula Grant: ICAC FY21	State of Utah	2018-MC-FX-K022	4,852	-	County
				<u>9,046</u>	-	
U.S. Department of the Treasury						
21.019	Coronavirus Relief Fund	State of Utah	N/A	23,171,588	7,971,307	County
21.019	Coronavirus Relief Fund	Farr West	N/A	481,080	-	
21.019	Coronavirus Relief Fund	Hooper	N/A	714,411	-	
21.019	Coronavirus Relief Fund	Huntsville	N/A	28,363	-	
21.019	Coronavirus Relief Fund	Marriott Slaterville	N/A	98,957	-	
21.019	Coronavirus Relief Fund	North Ogden	N/A	535,891	-	
21.019	Coronavirus Relief Fund	Plain City	N/A	330,702	-	
21.019	Coronavirus Relief Fund	Pleasant View	N/A	791,675	-	
21.019	Coronavirus Relief Fund	Riverdale	N/A	235,284	-	
21.019	Coronavirus Relief Fund	Roy City	N/A	1,038,463	-	
21.019	Coronavirus Relief Fund	South Ogden	N/A	459,226	-	
21.019	Coronavirus Relief Fund	Uintah	N/A	113,065	-	
21.019	Coronavirus Relief Fund	Washington Terrace	N/A	492,097	-	
21.019	Coronavirus Relief Fund	West Haven	N/A	1,043,644	-	
21.019	Coronavirus Relief Fund	State of Utah	21-0349	13,860	13,860	County
21.019	Coronavirus Relief Fund	Utah Department of Heritage and Arts	N/A	3,318	-	County
21.019	Coronavirus Relief Fund	Utah Office of the Lieutenant Governor	N/A	126,853	-	County
21.019	Coronavirus Relief Fund	Weber County	9202000090	56,307	-	WHA
21.019	Coronavirus Relief Fund	Weber County	H201101	615,000	-	WMHD
21.019	Coronavirus Relief Fund	Utah Department of Health	202700752	850,223	-	WMHD
21.019	Coronavirus Relief Fund - Contact Tracing	Utah Department of Health	212700016	462,757	-	WMHD
21.019	Coronavirus Relief Fund - Community Partnership	Utah Department of Health	212700087	31,952	-	WMHD
				<u>31,694,716</u>	<u>7,985,167</u>	
U.S. Department of Transportation						
20.703	2020 HMEP Planning Grant	Utah Division of Emergency Management	N/A	3,200	-	County
				<u>3,200</u>	-	
U.S. Environmental Protection Agency						
66.956	VRRAP- TARGETED AIRSHED GRANT	Utah Department of Environmental Quality	201050	61,802	-	WMHD
				<u>61,802</u>	-	
Total Federal Expenditures				<u>39,224,725</u>	<u>7,985,167</u>	

WEBER COUNTY, UTAH
NOTES TO SUPPLEMENTARY SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2020

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, 2020. 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 not elected to use the 10% de minimis cost 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.....	\$ 35,586,247
Discrete Component Units	
Weber Morgan Health Department.....	8,229,913
Weber Housing Authority.....	2,134,409
Weber Area Dispatch.....	112,817
Total Intergovernmental Revenue.....	\$ 46,063,386
Less:	
Grants Received from the State of Utah.....	\$ (3,246,290)
Grants and Contributions received from Local and Other Agencies.....	(3,645,599)
Other Miscellaneous reconciling items, net.....	53,228
	\$ (6,838,661)
Total Federal Expenditures from the Schedule.....	\$ 39,224,725

WEBER COUNTY

INDEPENDENT AUDITORS' REPORT ON
STATE AND LEGAL COMPLIANCE

DECEMBER 31, 2020



**Christensen,
Palmer & Ambrose**
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE
WITH THE STATE OF UTAH LEGAL COMPLIANCE AUDIT GUIDE**

Honorable County Commissioners
Weber County
Ogden, Utah

REPORT ON COMPLIANCE

We have audited Weber County's compliance with the applicable general state compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended December 31, 2020.

The general compliance requirements applicable to the County are identified as follows:

- Budgetary Compliance
- Fund Balance
- Restricted Taxes and Related Revenue
- Fraud Risk Assessment
- Governmental Fees

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the County's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the County's compliance based on our audit.

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 of Utah Legal Compliance Audit Guide*. Those standards and the *State of Utah Legal Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the County and its major programs occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion

In our opinion, Weber County complied, in all material respects, with the compliance requirements identified above that could have a direct and material effect on Weber County for the year ended December 31, 2020.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement 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 general 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Purpose of 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christensen, Palmer & Ambrose P.C.