

**WEBER COUNTY CORPORATION**

**Government Auditing Standards  
OMB Circular A-133 and Other Required Reports**

**December 31, 2011**

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**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***

To the Members of the County Commission:  
Weber County

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Weber County, as of and for the year ended December 31, 2011, which collectively comprise Weber County's basic financial statements and have issued our report thereon dated May 31, 2012. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

Management of Weber County, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Weber County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Weber County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Weber County's internal control over financial reporting.

*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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Weber 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*.

This report is intended solely for the information and use of management, County Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Schmitt, Griffith, Smith & Co.*

May 31, 2012







**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Members of the County Commission  
Weber County

Compliance

We have audited Weber County's compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2011. Weber County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Weber County's management. Our responsibility is to express an opinion on Weber 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of Weber County's compliance with those requirements.

In our opinion, Weber County, complied, in all material respects, with the 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, 2011.

Internal Control over Compliance

Management of Weber County, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants

applicable to federal programs. In planning and performing our audit, we considered Weber County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Weber County as of and for the year ended December 31, 2011, and have issued our report thereon dated May 31, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by US Office of Management and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, 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 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 financial statements or to the 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 financial statements as a whole.



This report is intended solely for the information and use of management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Schmitt, Grubbels, Smith & Co.*

May 31, 2012





**WEBER COUNTY CORPORATION**  
**Schedule of Expenditures of Federal Awards**  
**December 31, 2011**

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Beginning Balance Jan. 1, 2011	Revenue Recognized	Actual Expenditures	Ending Balance Dec. 31, 2011
<i>U.S. Department of Agriculture passed through</i>							
<i>Utah State Department of Health</i>							
WIC - Administration	10.557	12-0538	1,194,261	-	300,438	300,438	-
WIC - Food	10.557	12-0538	3,788,842	-	977,222	977,222	-
WIC - Administration	10.557	11-0990	1,097,223	-	863,179	863,179	-
WIC - Food	10.557	11-0990	3,859,572	-	2,811,621	2,811,621	-
WIC - Infrastructure	10.557		202,662	-	202,662	202,662	-
<i>U.S. Department of Agriculture, Natural Resources Conservation Service (NCRS)</i>							
2011 Emergency Watershed Protection (EWP) Project	10.923	66-8D43-11-20	525,000	-	504,334	504,334	-
Total U.S. Department of Agriculture			10,667,560	-	5,659,456	5,659,456	-
 <i>U.S. Department of Health and Human Services</i>							
<i>Health Resources and Services Administration</i>							
Health Care and Other Facilities	93.887	C76HF15637	188,100	-	83,243	83,243	-
 <i>U.S. Department of Health and Human Services passed through</i>							
<i>Utah State Department of Health</i>							
Summer Food Service	10.559	12-0095	100	-	100	100	-
Highway Safety	20.600	CP12-02-03	31,000	-	5,321	5,321	-
Highway Safety	20.600	CP11-02-03	36,000	-	30,642	30,642	-
Highway Safety Alcohol	20.600	AL11-03-01	6,500	-	6,500	6,500	-
TB Elimination	93.116	11-1868	9,305	-	9,305	9,305	-
HIV	93.940	11-1888	10,500	-	10,500	10,500	-
Immunizations	93.268	11-1868	76,670	-	76,670	76,670	-
ARRA-Healthy Childcare	93.723	11-1631	60,767	-	42,163	42,163	-
Bio-terrorism	93.069	12-0459	281,552	-	104,091	104,091	-
Bio-terrorism	93.283	11-1229	359,279	-	236,128	236,128	-
Tobacco Cancer Policy	93.283	12-0098	22,000	-	5,656	5,656	-
Tobacco Cancer Policy	93.283	11-0143	11,000	-	11,000	11,000	-
Comprehensive-Tobacco	93.283	12-0098	65,283	-	38,203	38,203	-
Comprehensive-Tobacco	93.283	11-0143	65,283	-	19,008	19,008	-
Regional Epidemiologist	93.069	12-0459	45,872	-	19,261	19,261	-
Regional Epidemiologist	93.069	11-1229	45,288	-	18,388	18,388	-
Teen Abstinence	93.235	12-0098	123,489	-	48,273	48,273	-
Teen Abstinence	93.235	11-0143	52,500	-	30,881	30,881	-
Asthma Program	93.070	11-0143	3,000	-	3,000	3,000	-
CHEC	93.778	12-0694	43,898	-	36,977	36,977	-
CHEC	93.778	11-1107	43,898	-	11,585	11,585	-
HAI Infection	93.521	11-1848	7,054	-	7,054	7,054	-
TCM-Home Visits	93.778	11-1107	106,500	-	28,066	28,066	-
TCM-Home Visits	98.778	12-0694	106,500	-	25,912	25,912	-
Diabetes	93.998	12-0098	50,000	-	16,251	16,251	-
PREP	93.092	12-0098	200,000	-	13,392	13,392	-
Cancer Control	93.283	12-0098	41,400	-	20,608	20,608	-
Cancer Control	93.283	11-0143	51,050	-	16,004	16,004	-
STD-CSPS	93.977	11-1868	5,750	-	5,750	5,750	-
Basic Inj. Prev.	93.991	12-0098	5,649	-	292	292	-
Basic Inj. Prev.	93.991	11-0143	5,649	-	968	968	-
Community Inj. Prev.	93.994	12-0098	25,814	-	16,783	16,783	-
Community Inj. Prev.	93.994	11-0143	25,814	-	6,778	6,778	-
MCH Block Grant	93.994	12-0098	117,630	-	58,815	58,815	-
MCH Block Grant	93.994	11-0413	117,630	-	58,815	58,815	-
Prenatal to 5	93.994	12-0098	38,400	-	25,993	25,993	-
Prenatal to 5	93.994	11-0413	38,400	-	10,396	10,396	-
MRC	93.283	12-0630	10,000	-	5,603	5,603	-
MRC	93.283	11-1124	10,000	-	2,958	2,958	-
Mass Clinics - Phase I	93.069	10-1261	331,479	-	90,443	90,443	-
Mass Clinics - Phase III	93.07	10-1369	622,997	-	11,576	11,576	-
PANO	93.991	12-0098	34,698	-	4,339	4,339	-
PANO	93.991	11-0143	34,698	-	2,001	2,001	-
Environmental Services	66.605	12-0155	21,425	-	10,713	10,713	-
Environmental Services	66.605	11-0093	21,305	-	10,653	10,653	-
Total U.S. Department of Health and Human Services			3,611,126	-	1,297,058	1,297,058	-



**WEBER COUNTY CORPORATION**  
**Schedule of Expenditures of Federal Awards, Continued**  
**December 31, 2011**

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Beginning Balance Jan. 1, 2011	Revenue Recognized	Actual Expenditures	Ending Balance Dec. 31, 2011
<i>U.S. Department of Justice passed through</i>							
<i>Utah State Crime Victim Reparations</i>							
DUI Court		9AR-79	295,630	-	168,858	168,858	-
VOCA Victim/Witness Program	16.575	10-VOCA-78	16,532	-	7,668	7,668	-
VOCA Victim/Witness Program	16.575	11-VOCA-83	15,459	-	7,632	7,632	-
			327,621	-	184,158	184,158	-
<i>U.S. Department of Justice,</i>							
<i>Bulletproof Vest Partnership</i>							
FY 2010 Regular Fund	16.607		11,822	11,822	11,677	11,677	-
<i>U.S. Department of Justice, Bureau of Justice Assistance</i>							
SCAAP Grant FY10	16.606	2010APBX0096	38,516	38,516	-	30,362	8,154
FY09 Recovery Stimulus Justice Assistance Grant	16.804	2009SBB91435	53,123	22,813	22,767	22,767	-
FY09 Justice Assistance Grant	16.804	2009DJBX027010	12,684	11,665	5,123	5,123	-
FY10 Justice Assistance Grant	16.804	2010DJBX0987	11,619	-	11,619	11,619	-
2008 COPS Technology	16.710	2008CKWX0414	350,738	7,374	7,000	7,000	-
			466,680	80,368	46,509	76,871	8,154
<i>U.S. Department of Justice passed through</i>							
<i>Utah Council on Criminal and Juvenile Justice (UCCJJ)</i>							
Weber/Morgan Narcotics Strike Force 2011 HIDTA	95.001	G11RM0043A	116,955	-	116,955	116,955	-
<i>U.S. Department of Justice, Office of Juvenile Justice passed through</i>							
<i>Utah Department of Public Safety, Highway Safety Office</i>							
09 Highway Safety (Party Patrol)	16.727	JJP2008 JB15	25,000	2,567	2,520	2,520	-
Total U.S. Department of Justice			948,078	94,757	361,819	392,181	8,154
<i>U.S. Department of Housing and Urban Development passed through</i>							
<i>Utah Department of Community and Culture</i>							
CDBG Home Buyer Assistance Program	14.228	11-0354	250,000	-	114,748	114,748	-
CDBG Home Buyer Assistance Program	14.228	12-0364	300,000	-	105,500	105,500	-
Total U.S. Department of Housing and Urban Development			550,000	-	220,248	220,248	-
<i>U.S. Department of Homeland Security passed through</i>							
<i>Utah Division of Emergency Management</i>							
Emergency Mgmt. Performance Grant (EMPG)	97.042	EMPG-2011-DEM-029	50,000	-	50,000	50,000	-
EMPG Proj # 2 - Small City Project	97.042	EMPG-2010-HLS-090	25,000	-	20,653	20,653	-
2011 LEPC - HMEP	20.703	HLS2011 - LEPC-WEBER	5,123	-	5,123	4,147	-
Homeland Security 2009 SHSP	97.067	DES-2009-SHSP-001	126,000	-	27,517	57,517	-
Homeland Security 2010 SHSP	97.067	DES-2010-SHSP-001	1,127,186	-	110,438	440,438	-
CERT	97.067	DES-2009-CERT-SHSP-001	28,500	-	6,412	6,412	-
Disaster Grant - Public Assistance 2011	97.036	WEBC04B	166,153	-	166,153	166,153	-
Disaster Grant - Public Assistance 2011	97.036	WEBC05G	9,261	-	9,261	9,261	-
Total U.S. Department of Homeland Security			1,537,223	-	395,557	754,581	-
<i>Department of Commerce passed through</i>							
<i>Utah Department of Public Safety</i>							
Public Safety Interoperable Communications Grant	11.555	FY07 PSIC	500,000	169,506	53,293	53,293	-
Total U.S. Department of Commerce			500,000	169,506	53,293	53,293	-
<b>TOTAL WEBER COUNTY CORPORATION</b>			17,813,987	264,263	7,987,431	8,376,817	8,154

**WEBER COUNTY CORPORATION**  
**Notes to Schedule of Expenditures of Federal Awards**  
**December 31, 2011**

**Note 1 – Purpose of the Schedule**

The Schedule of Expenditures of Federal Awards (the Schedule) is a supplementary schedule to the basic financial statements. The Schedule is required by the *U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*.

**Note 2 – Significant Accounting Policies**

Basis of Accounting

The information in the Schedule is presented in accordance with OMB Circular A-133. The Schedule is prepared using the same accounting policies and basis of accounting as the basic financial statements.

CFDA Numbers

OMB Circular A-133 requires the Schedule to show the total expenditures for each of the entity's federal financial assistance programs as identified in the Catalog of Federal Domestic Assistance (CFDA). The CFDA is a government-wide compendium of individual federal programs. Each program included in the CFDA is assigned a five-digit program identification number (CFDA number).

Major Programs

OMB Circular A-133 establishes a risk-based approach to determining which federal programs are major programs. The federal awards tested as a major programs were that with a CFDA number of 10.923 and 10.557.

Matching Costs

The Schedule does not include matching expenditures.

**WEBER COUNTY CORPORATION**  
**Schedule of Findings and Questioned Costs**  
**December 31, 2011**

**Section I – Summary of Auditor’s Results**

*Financial Statements*

Type of auditors’ report issued – *Unqualified*

Internal control over financial reporting:

- Material weakness identified \_\_\_\_\_ yes   X   no
- Significant deficiency identified \_\_\_\_\_ yes   X   no
- Noncompliance material to financial statements \_\_\_\_\_ yes   X   no

Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

Internal control over major programs:

- Material weakness identified \_\_\_\_\_ yes   X   no
- Significant deficiency identified \_\_\_\_\_ yes   X   no

Type of auditors’ report issued on Compliance for major programs – *Unqualified*

Audit findings disclosed that are Required to be reported in accordance with section 410(a) of Circular A-133 – *None*

Federal programs tested as major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	WIC
10.923	Emergency Watershed Protection

Dollar threshold used to distinguish Between Type A and Type B programs: \$300,000

Auditee qualification as high or low risk: Low

**Section II – Findings Related to the Financial Statements Required to be Reported in Accordance with Government Auditing Standards**

No matters were reported.

**WEBER COUNTY CORPORATION**  
**Schedule of Findings and Questioned Costs, Continued**  
**December 31, 2011**

**Section III – Federal and Questioned Costs Related to Federal Awards Required to be Reported in Accordance with OMB Circular A-133**

No matters were reported.



**WEBER COUNTY CORPORATION**  
**Summary Schedule of Prior Audit**  
**Findings and Questioned Costs**  
**December 31, 2011**

There were no findings in the prior year.

**WEBER COUNTY CORPORATION**  
**Corrective Action Plan**  
**December 31, 2011**

There were no findings in the current year.



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

**To the Members of the County Commission  
Weber County**

We have audited Weber County's compliance with general and major state program compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended December 31, 2011. The general compliance requirements applicable to the County are identified as follows:

- |  |   |
|--|---|
| Public Debt                                    | Liquor Law Enforcement                              |
| Cash Management                                | B and C Road Funds                                  |
| Purchasing Requirements                        | Justice Courts Compliance                           |
| Budgetary Compliance                           | URS Compliance                                      |
| Other General Issues                           | Transient Room Tax                                  |
| Uniform Building Code Standards                | Impact Fees   |
| Truth in Taxation and Property Tax Limitations | Statement of Taxes Charged, Collected and Disbursed |
| Assessing and Collecting of Property Taxes     |   |

The County received the following major assistance programs from the State of Utah:

- B and C Road Funds (Department of Transportation)
- Liquor Law Enforcement (State Tax Commission)
- Public Health Services (Department of Health)
- Children's Justice Center (State of Utah Attorney General's Office)

Compliance with the requirements referred is the responsibility of the County's management. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit 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 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements identified above. 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.

In our opinion, the County, complied, in all material respects, with the general compliance requirements identified above and the compliance requirements that are applicable to each of its major state programs for the year ended December 31, 2011. However, the results of our auditing procedures disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with the State of Utah Legal compliance Audit Guide and which are described in this report.

The County's response to the findings identified in our audit is described in the accompanying state compliance schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Commission, audit committee and management of Weber County, and is not intended to be and should not be used by anyone other than these specified parties. However, the report is a matter of public record and its distribution is not limited.

*Schmitt, Huffaker, Smith & Co.*

May 31, 2012





**WEBER COUNTY CORPORATION**  
**State Legal Compliance Requirements Findings**  
**December 31, 2011**

11-1 Receipt Tracking (repeat finding)

*Condition:* For certain receipts the County did not maintain sufficient documentation to demonstrate when funds were received. Therefore, it could not be determined whether the funds were deposited within the proper timeframe as required by state law.

*Criteria:* The State of Utah requires that all public funds be deposited daily, whenever practicable, but not later than three business days after receipt.

*Cause of Condition:* Incorrect implementation of policies and procedures.

*Effect of Condition:* Non-compliance with Utah State Law.

*Recommendation:* The County should implement a system of controls to ensure that public funds are deposited at least every three business days. Maintaining records of when funds are received is a key control of the overall system of controls.

*Administration Response:* The County will provide additional training to all departments on the proper handling of checks that come in the mail to ensure those checks are logged and date-stamped on the date they are received.

11-2 Budgetary Compliance (repeat finding)

*Condition:* The expenditures for the training, ice sheet, and debt service departments exceeded their budget.

*Criteria:* The County shall not incur expenditures in excess of the total appropriation for any department or fund.

*Cause of Condition:* Incorrect implementation of policies and procedures.

*Effect of Condition:* Non-compliance with Utah State Law.

*Recommendation:* The County should monitor the budget more closely to ensure that the expenditures do not exceed the budget.

*Administration Response:* The County will monitor departments' expenditures more closely and make appropriate budget adjustments before year-end as needed to ensure departments do not exceed their budgeted appropriations.

**WEBER COUNTY CORPORATION**  
**State Legal Compliance Requirements Findings, Continued**  
**December 31, 2011**

11-3 Budgetary Compliance

*Condition:* Building permit fees were not submitted to the state within 30 days following the end of the quarter.

*Cause of Condition:* Incorrect implementation of policies and procedures.

*Effect of Condition:* Non-compliance with Utah State Law.

*Recommendation:* The County should implement a system of controls to ensure that building permit funds are submitted to the state within 30 days following the end of the quarter.

*Administration Response:* The County will provide additional training to all employees that handle building permit funds to ensure they are submitted to the state within 30 days following the end of the quarter.