



Ricky D. Hatch, CPA
Clerk/Auditor

18 November 2020

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

Dear Committee Members:

I recently completed an audit of the Weber Center Class 40 (equipment) fixed assets. There were 141 Class 40 assets charged to location WCTR on 10 November 2020, costing \$4,443,677.52. I sampled 28 items (19.86%) costing \$834,012.17 (18.77%).

Summary findings include:

1. Seven assets were permanently located away from the Weber Center (WCTR).
2. The MUNIS asset control file is updated annually. Copiers, printers and other items that were replaced by a new 2020 contract still show on hand and active. It is unknown if the replacement items will be capitalized or reported as true lease items. This will be updated in 2021 for 12/31/2020.
3. Missing serial numbers, license plate numbers, and descriptions limit efficient asset identification.
4. Two similar Fleet assets that were assigned to two different departments were not at their assigned departments. Both items were located.
5. It appears that a Class 50 asset (software) is miscoded Class 40.

Recommendations:

The Weber County Clerk Auditor should, on the next countywide annual fixed asset verification confirmation:

1. Request actual location of all Department's fixed assets, and update MUNIS
2. Request serial numbers, license plate numbers, and identifying descriptions for all Department's capital assets and update MUNIS
3. Review with Information Technology all apparent software coded as Class 40 and correct to Class 50 in MUNIS
4. Include in MUNIS on all relevant future capital asset purchases:
 - serial numbers
 - license plate numbers
 - all relevant identifying descriptions
 - actual locations of storage and use

Sincerely,

Roger K Larsen
Weber County Internal Auditor