



Ricky D. Hatch, CPA
Clerk/Auditor

21 February 2020

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

Dear Committee Members:

I recently completed a review of Weber County Clerk/Auditor journal entries created by the Comptroller and Senior Accountant during 2019 and January 2020. In addition, I reviewed all period 13 journal entries for 2018 and 2019. My primary objective was to ensure that journal entries were not created, posted, and approved by the same individual. I also reviewed the content of the journal entries to determine if changes were made to prevent reporting expenses greater than budget.

Background:

During 2019 and January 2020, the comptroller created 13 general journal and general journal import transactions. One of these was approved by the previous senior accountant, eight were approved by the current senior accountant, and four were approved by the comptroller.

During 2019 and January 2020, the senior accountant created 40 general journal and general journal import transactions. All were approved by the comptroller.

For period 13, 75 journal entries were created for 2019 and 115 for 2018.

Executive Summary:

The four journal entries created, posted and approved by the comptroller were the only variance from best practices. These all occurred during the transition from the former senior accountant to the new senior accountant. It was necessary to expedite the preparation of the Comprehensive Annual Financial Report (CAFR) during this time. This necessitated the actions taken.

Recommendation:

I recommend that either the Weber County Clerk/Auditor or the Weber County Internal Auditor review all journal entries created by the Weber County Comptroller and the Weber County Clerk/Auditor Senior Accountant on a regular basis, either monthly or quarterly, throughout the year.

Sincerely,

Roger K Larsen
Weber County Internal Auditor