



Ricky D. Hatch, CPA  
Clerk/Auditor

28 February 2022

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

Dear Committee Members:

I recently completed a comprehensive key internal control audit of Weber County Crime Scene Investigation (CSI). My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls. My examination period covered 2021 transactions.

My audit scope included tests from the following Internal Control Questionnaires (ICQ), used as my audit program:

- Accounts Payable Disbursements
- Revenue Collection
- General Journal Entries

**Accounts Payable Disbursements:**

I tested all 14 accounts payable disbursements totaling \$51,212.09. Backup documentation was scanned, supported the disbursements, and available for review. There were no recommendations.

**Revenue Collection:**

I tested all 13 revenue transactions totaling \$856,191.50. Three transaction for \$18.50 each were for State of Utah witness payments. All other transactions were for billings to Weber County cities, Morgan County, and Weber State University for contractual services. Weber County's allocation for use was \$216,876. There were no recommendations.

**General Journal Entries:**

I randomly sampled 35 of the 169 general journal line items. All transactions were created and posted by different Clerk/Auditor personnel. Adequate support documentation was provided to describe the transactions. Of my sample, 19 were for purchase card transaction. No variances were identified. There were no recommendations.

CSI is responsible for eight capital assets valued at \$297,422.70. I did not perform a physical observation of the assets.

Sincerely,

Roger K Larsen  
Weber County Internal Auditor