



Ricky D. Hatch, CPA
Clerk/Auditor

8 December 2022

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

Dear Committee Members:

I recently completed an audit of Golden Spike Event Center Concessions administration. My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with ordinances and policies. My examination period covered 2022 transactions through 15 September 2022.

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

- Accounts Payable Disbursements
- Revenue Collection and Deposits
- General Journal Entries

Accounts Payable Disbursements:

There were 194 accounts payable disbursements totaling \$144,308.77. I randomly sampled 35 transactions (18.04%) totaling \$34,833.23 (24.14%). Seven vendors, plus one check to Weber County Government to replenish petty cash, made up the 194 disbursements. All disbursements were supported by backup documentation and appropriate to Concession's mission.

Revenue Collection and Deposits:

There were 617 cash receipt transactions totaling \$613,420.97. I randomly sampled 47 (7.6%) transactions totaling \$56,115.91 (9.1%). All receipts were supported. Minor clerical errors were discussed and resolved.

General Journal Entries:

I randomly sampled 19 (50%) of the 38 GEN journal entries and 30 (5%) of the 569 GNI journal entries. All sampled journal entries were created and posted by different personnel. All sampled journal entries were supported by appropriate documentation. Tip support documentation made up 315 of the GNI entries. Purchase card transactions made up approximately 198 of the GNI transactions.

There are no recommendations for this audit.

Sincerely,

Roger K Larsen
Weber County Internal Auditor