



Ricky D. Hatch, CPA  
Clerk/Auditor

16 March 2022

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

Dear Committee Members:

I recently completed an audit of Weber County's Impact Fees Funds. My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with State of Utah Code, Title 11, Chapter 36 – Impact Fees Act, Part 6 Impact Fee Proceeds; and Weber County Code of Ordinances Chapter 16-8 Impact Fee, Section 16-8-11, Impact Fees – Accounting, and Section 16-8-12 Expenditures of Impact Fees. My audit scope included reviewing revenue and expenditure postings from 2007 through 31 December 2021, including transactions through 15 March 2022 posted to year end 2021. In addition, I reviewed all 2021 Impact Fees expenditures to determine if they were acceptable charges.

The Utah and Weber County codes require that all impact fees collected should be expended or encumbered within six years of their receipt. My review concluded that all Impact Fee revenues collected prior to 2016 were spent on qualified projects by the end of 2021. This is compliant with the codes. The following table illustrates the 31 December 2021 fund balances by calendar year and accrued total fund balances:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
LV – T		2,380	18,498	38,049	175,055	88,973	322,955
LV – SW					228,047	131,201	359,248
LV – WW						(195,300)	(195,300)
LV – R		36,612	142,597	80,654	205,705	80,051	545,619
UP – T			100,976	121,660	165,050	167,849	555,535
UP – SW	25,633	171,763	193,017	194,655	154,142	171,347	910,557
UP – R	42,334	48,893	64,162	97,782	147,421	184,768	585,360
Total							<u>\$ 3,083,974</u>

**Legend**

LV – Lower Valley  
UP – Upper Valley  
T – Trails  
SW – Storm Water  
WW – Waste Water  
R – Roads

The accounting procedures used by Weber County are compliant with State and County code. The source and amount of revenue received is available in the event the county cannot expend or encumber the fund balances within the required six year period, which could require refunds.

My review of 2021 expenditures found a single expenditure for road and trail maintenance that is not allowed as an Impact Fee expenditure. This was corrected immediately upon notice to the Clerk/Auditor. There are no required recommendations

Sincerely,

Roger K Larsen  
Weber County Internal Auditor