



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 support for 2021 Tourism. 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, reported through 9 March 2022.

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:**

There were 18 accounts payable disbursements totaling \$899,000, as follows:

- Ogden Weber Convention Visitors Bureau – Misc.      \$      45,000
- Ogden Weber Convention Visitors Bureau – Contract      850,000
- Weber Cultural Legacy Foundation      2,000
- D1 Prospects -501c(3)      2,000

**Revenue Collection:**

All revenue totaling \$7,706,595, was posted thru general journals as follows;

- Leased Vehicle Fees – Net      606,446
- Restaurant Tax – Net      4,802,852
- Transient Room Tax – Net      2,297,297

**General Journal Entries:**

All general journal entries not related to revenue totaled \$3,779,609 as expenditures or transfers:

- TTAB Contracts      12,500
- Transfer to Other Funds      3,767,109

All disbursements and revenues were compliant with established contracts, agreements, and 2021 budgets.

The \$3,027,986 net increase in the 2021 fund account ending balance is restricted for future planned tourism related expenditures.

Sincerely,

Roger K Larsen  
Weber County Internal Auditor