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Weber County Audit Committee
2380 Washington Blvd.
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Dear Committee Members:

I recently completed an audit of the Weber County Assessor's office. My purpose was to verify the accuracy and completeness of selected financial records and to assess compliance with certain internal controls. My work was designed to provide reasonable but not absolute assurance that records were accurate and complete and that the system of internal controls was adequate.

My examination period covered the twelve months ended December 31, 2023. Management has put into place significant internal controls for managing public funds and protecting County assets.

Background:

The Assessor evaluates property, both real and personal, at its respective fair market value for the purpose of taxation.

Scope:

My audit scope included tests from the following Internal Control Questionnaires (ICQ) which represent my audit program:

- Cash Receipting
- Cash Depositing
- Accounts Payable
- Credit/Debit card receipts and control
- Purchase Card Use
- General Journal Entries
- Personnel Property Tax Collection and Reporting
- MUNIS Separation of Duties in Roles and User Attributes

Cash Receipting, Depositing, and Credit/Debit card receipts and control

There were 12 cash receipt transactions for calendar year 2023. Net deposits totaled negative \$360. This was due to a timing difference during reconciliation. The small difference is well within tolerance levels. However, Management on their own initiative will explore new procedures to avoid the difference.

No Recommendation

Accounts Payable

There were 119 accounts payable invoice transactions totaling \$131,537.73. My sample consisted of 33 items and did not identify any variances.

No Recommendation

Purchase Card Use

I reviewed all 21 of purchase card transactions for the period June 2023-December 2023. Combined they had purchases totaling \$7,774.83. The sampled statements reviewed were supported by receipts, backup and explanations. The sampled transactions were signed by the purchase card holder and the appropriate supervisor.

No Recommendation

General Journal Entries

There were 675 line items of general journal entries valued at \$2,9485,001. My sample consisted of 29 items and did not identify any variances.

No Recommendation

Personal Property Tax Collection and Reporting

There was 1,573 line items of deposits in 2023 for Personal Property Tax Collection totaling \$24,551,043. My sample consisted of 42 items and did not identify any variances.

No Recommendation

MUNIS Separation of Duties in Roles and User Attributes

There were no apparent violations of separation of duties in roles and attributes of the Assessor's personnel. Six employees have MUNIS access and their approved access is consistent with their positions and with separation of duty requirements.