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Clerk/Auditor

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

Dear Committee Members:

I recently completed a performance audit of the Weber County Attorney's (WCA) office.



### **Background:**

The WCA is responsible for a wide variety of legal functions for Weber County, some of which include:

- Chief Law enforcement official in the County.
- Reviews, authorizes and prosecutes violations of felony and class A misdemeanor criminal laws of the State of Utah (and County ordinances) committed inside the County.
- Analyzes and prosecutes approximately 4,000 cases of felony, misdemeanor and juvenile delinquency offenses.
- Represents and advises the County Commissioners, approximately 20 County departments and over 1,000 County employees on legal matters.

### **Forfeiture:**

The total amount of Civil and Criminal Forfeiture for 2023 was \$34,916. Utah Code Ann. 77-11b-305 instructs the seizing agency to "pay the prosecuting attorney the legal costs associated with the litigation of the forfeiture proceedings, and up to 20% of the value of the forfeited property in attorney fees."

Thus, in 2023 Weber County retained \$6,983 plus and was reimbursed \$285 per public notice cost in the newspaper. I reviewed the Internal Controls for the Forfeiture fund and they were adequate.

However, there appears to be room for improvement related to expended effort and recapture of costs. For example, there have been instances when the defendant has litigated a small forfeiture under \$600. This has been a time consuming undertaking on the Civil side. The unofficial threshold amount per the Weber Morgan Narcotics Strike Force is \$500. As a footnote, the

Federal forfeiture threshold is approximately \$3,000. In addition, a review of other Counties found some charged an administrative fee of \$100 per case.

**Recommendation 1:** Review adjusting the monetary screening amount upward to find a threshold that is a positive benefit to Weber County.

**Recommendation 2:** Consider charging \$100 per Civil Case to recoup some overhead.

**Check Log:**

The last audit (a specialty review of cash receipting and depositing process) of the WCA occurred during January 2020. The Recommendation was “The WCA should implement a log to track checks from receipt to deposit. Checks should be endorsed immediately upon receipt. These logs should be reviewed monthly by management and signed by personnel receiving the checks, verifying their deposit, and by the manager/supervisor reviewing the log. The logs should be retained for outside review compliant with the Utah State Document Retention Schedule.”

This recommendation was only partially implemented. The manager/supervisor is not reviewing the log or signing the log. Separation of duties and oversight are important internal controls. In addition sound business practice would be for the person depositing the checks to sign or initial for each check they are depositing.

**Recommendation 3:** Implement the entire previous recommendation.

**Recommendation 4:** Require the person depositing the checks to sign or initial the log

**Prior Audit**

The Audit Notification letter from the Internal Auditor requested the Weber County Attorney’s Office provide a copy of any prior audits or reviews. Management did not provide a copy of the 2018 or 2020 audits completed by the Internal Auditor. Management did not appear to have a system in place to track previous audits and or their recommendations. It should be noted, Mr. Crockett, the Chief Civil Deputy did recall working with the Weber County Internal Auditor on a previous audit and thought he might have a copy of the audit report somewhere.

**Recommendation 5:** Create a system to track previous reports.

**Survey of stakeholders:**

An open ended survey was conducted of the clients of the WCA civil attorneys. The responses were almost unanimous in their positivity. Listed below are attributes that were common themes among the many responses:

- Very Responsive
- Helpful
- Professional
- Understands the law
- Great resource
- Consistently meets or exceeds expectations
- Instrumental in navigating issues
- Very competent

**Management response:**

Management concurred with the Findings and Recommendations. Specifically, stating “Thanks Mark, this is helpful. I have been somewhat concerned about how much time/effort we put into some of the forfeitures. We will definitely take a closer look at our approach, and implement your other recommendations as well”.

Sincerely,

Mark Viau  
Director Weber County Internal Audit