



WEBER COUNTY INTERNAL AUDIT
KIMBERLEE BECK, CPA, CFE

June 6, 2025

Reference No. 2025-05

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

Dear Audit Committee Members,

In accordance with County Policy 8.1.4.8, Internal Audit, Compliance Review, I am pleased to report that we have completed a follow-up engagement of the previous audit report dated February 21, 2024, “Weber County Attorney Criminal Civil.”

The previous audit report contained 5 recommendations. Those recommendations with added context are as follows:

- **Recommendation 1** – Review adjusting the monetary screening amount upward to find a threshold that is a positive benefit to Weber County.
 - This refers to the amount at which the County will engage in litigation for a small forfeiture.
- **Recommendation 2** – Consider charging \$100 per Civil Case to recoup some overhead.
 - This refers to charging a fee with the goal of recouping costs associated with forfeiture litigation.
- **Recommendation 3** – Implement the entire previous recommendation.
 - During a previous audit that occurred in January 2020, the previous internal auditor recommended, “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 at the time of the 2024 audit. The supervisor/manager was not reviewing the log.
- **Recommendation 4** – Require the person depositing the checks to sign or initial the log.
 - Related to the check log noted above, the recommendation was expanded to include the signature or initials of the person who deposited the checks on the log.
- **Recommendation 5** – Create a system to track previous reports.
 - Management had not been able to provide copies of prior audit reports (dated 2018 and 2020) to the Internal Auditor and, therefore, it was concluded that they did not have a methodology to track previous audits or their recommendations to ensure implementation.

We spoke with staff in the County Attorney’s Office, gained a general understanding of the forfeiture process, and reviewed their cash receipting processes and current check logs.

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Based upon these limited procedures, we have made the following conclusions:

- **Recommendation 1** – The County Attorney’s Office has considered this request, but would like to retain the discretion to file forfeitures on a case-by-case basis regardless to their amounts. This recommendation is considered closed.
- **Recommendation 2** – Attorney’s fees are set by statute and recovered from the forfeited funds. Charging an additional fee is not in line with the statute regulations. This recommendation is considered closed.
- **Recommendation 3** – Based upon current cash receipting processes which appear to be adequate (we gained an understanding and reviewed current logs as noted below, but controls were not tested in this engagement) and based upon discussions with staff involved in the process, a management review of the log does not appear to add any value or additional assurance to the process. This is especially true in light of Recommendation 4 below. This recommendation is considered closed.
- **Recommendation 4** – A person separate from the individual receiving the checks and preparing the deposit compares the checks received to the check log, reviews the check log for accuracy, takes the deposit to the Treasurer, and initials the check log. We noted the presence of initials on the check logs going back to just after the last audit in February 2024. This recommendation is considered implemented.
- **Recommendation 5** – Management had not established a procedure to track and ensure implementation of prior recommendations until this follow-up engagement. However, an individual has now been specifically selected to create a file and to track audit reports and ensure recommendations are implemented appropriately. As such, this recommendation is considered implemented.

If any questions arise related to this follow-up engagement, I may be contacted at 801-399-8708 or kbeck@webercountyutah.gov.

Sincerely,

Kimberlee Beck

Kimberlee Beck, CPA, CFE
Weber County Internal Auditor

cc: Kimberley Rhodes, Office Manager, Weber County Attorney’s Office
Scott Parke, Weber County Comptroller