

WEBER COUNTY
INDEPENDENT AUDITORS' REPORT ON
FEDERAL AND STATE COMPLIANCE

DECEMBER 31, 2005

WEBER COUNTY

Table of Contents

December 31,2005

	<u>Page</u>
Federal Reports:	
Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting Based upon the Audit Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditors' Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Award Program	2-3
Schedule of Expenditures of Federal Awards	4-5
Schedule of Findings and Questioned Costs	6
Notes to Supplementary Schedule of Expenditures of Federal Awards	7
State Reports:	
Independent Auditors' Report on State and Legal Compliance	8-9
Schedule of Findings and Questioned Costs	10-11



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Independent Auditors' Report on Compliance and on Internal
Control over Financial Reporting Based upon the Audit
Performed in Accordance with *Government Auditing Standards*

The Board of County Commissioners
Weber County, Utah

We have audited the financial statements of Weber County (the County) as of and for the year ended December 31, 2005, and have issued our report thereon dated June 1, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance - As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting - In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the County commissioners, management, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be or should not be used by anyone other than these specified parties.

Crane, Christensen & Ambrose

Ogden, Utah
June 27, 2006



Steven F. Crane, CPA
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Independent Auditors' Report on Compliance and Internal Control
over Compliance Applicable to each Major Federal Award Program

The Board of County Commissioners
Weber County, Utah

Compliance - We have audited the compliance of Weber County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2005. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion of the County's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance - The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards - We have audited the financial statements of Weber County, Utah as of and for the year ended December 31, 2005, and have issued our report thereon dated June 1, 2006. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the County commissioners, management, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be or should not be used by anyone other than these specified parties.

Cran, Christensen & Ambrose

Ogden, Utah
June 27, 2006

WEBER COUNTY CORPORATION
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2005

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Revenue Recognized	Expenditures
U.S. Department of Agriculture Passed through Utah State Department of Health					
WIC-Administration	10.557	#06-0922	812,800	454,668	454,668
WIC-Food	10.557	#06-0922	3,665,000	1,706,394	1,706,394
WIC-Administration	10.557	#05-1239	790,100	380,089	380,089
WIC-Food	10.557	#05-1239	3,736,800	1,695,596	1,695,596
Total Department of Agriculture			9,004,700	4,236,747	4,236,747
U.S. Department of Health and Human Services Passed through Utah State Department of Health					
Summer Food Service	10.559	#06-0362	2,100	2,000	2,000
Summer Food Service	10.559	#05-0011	2,200	-	-
Child Safety Seat Class	20.600	#CP06-04-10	15,000	2,338	2,338
Child Safety Seat Class	20.600	#CP05-04-17	15,000	13,314	13,314
Highway Safety	20.600	#CP06-02-05	20,000	1,254	1,254
Highway Safety	20.600	#CP05-02-10	10,000	7,681	7,681
Environmental Services	66.468	#00-0262	13,130	6,565	6,565
Environmental Services	66.468	#05-0851	13,130	6,565	6,565
Environmental Services	66.605	#00-0262	2,500	1,250	1,250
Environmental Services	66.605	#05-0851	2,500	1,250	1,250
Oral Health	93.110	#06-0515	4,000	3,000	3,000
TB Elimination	93.116	#06-0359	11,150	11,150	11,150
Immunization Vaccine	93.268			118,774	118,774
Immunizations	93.268	#06-0515	60,618	28,920	28,920
Immunizations	93.268	#05-0253	60,717	30,420	30,420
Bio-terrorism	93.283	#06-1002	285,444	85,014	85,014
Bio-terrorism	93.283	#05-1332	285,444	142,722	142,722
Comprehensive Tobacco	93.283	#05-0254	43,698	24,201	24,201
Core Capacity-Tobacco	93.283	#05-0254	34,029	19,522	19,522
Regional Epidemiologist	93.283	#04-1263	2,925	1,829	1,829
CHEC	93.778	#06-0444	27,210	20,329	20,329
CHEC	93.778	#04-2263	26,817	9,162	9,162
Medicaid Home Visit.	93.778	#01-1943	678,000	135,115	135,115
Cancer Control	93.919	#05-0254	28,150	22,797	22,797
Cancer Control	93.919	#05-0254	28,714	3,950	3,950
Cancer Promotion	93.919	#05-0254	10,000	5,469	5,469
Cancer Promotion	93.919	#05-0254	11,750	7,615	7,615
Aids	93.940	#06-0359	13,027	13,027	13,027
STD-CSPS	93.977	#06-0359	2,000	2,000	2,000
Basic Inj. Prev.	93.991	#05-0254	5,649	5,649	5,649
Basic Inj. Prev.	93.991	#05-0254	5,649	1,209	1,209
Heart Disease	93.991	#05-0254	33,698	33,062	33,062
Heart Disease	93.991	#05-0254	53,698	21,495	21,495
CASH	93.994	#06-0515	38,400	25,035	25,035
Community Inj. Prev.	93.994	#05-0254	26,149	6,777	6,777
Community Inj. Prev.	93.994	#05-0254	26,149	15,644	15,644
MCH Block Grant	93.994	#06-0515	117,630	58,815	58,815
MCH Block Grant	93.994	#05-0253	117,630	58,815	58,815
Diabetes Today	93.998	#05-0254	7,000	4,210	4,210
Diabetes Today	93.998	#05-0254	7,000	3,744	3,744
Total Department of Health and Human Services			2,147,905	961,688	961,688

WEBER COUNTY CORPORATION
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2005

Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount	Revenue Recognized	Expenditures
<i>U.S. Department of Justice Passed through Utah State Crime Victim Reparations</i>					
Victims Assistance	16.575	05-VOCA-58	19,436	9,129	9,129
VAWA Violence Against Women	83.564	04-VAWA-32	37,738	37,738	37,738
Total Utah State Crime Victim Reparations			57,174	46,867	46,867
<i>U.S. Department of Housing and Urban Development - Passed through State Department</i>					
Community Development Grant - YCC	14.228	03-2173	90,000	28,768	28,768
Community Development Grant - ADA	14.228	05-0018	174,662	81,454	81,454
Community Development Grant - ADA	14.228	03-2042	94,645	33,710	33,710
Total U.S. Department of Housing and Urban Development			264,662	143,932	143,932
<i>U.S. Department of Justice, OJP Direct program;</i>					
COPS Universal Hiring Program	16.726	2002 ULWX 0021	225,000	36,000	36,000
COPS Universal Hiring Program	16.726	2002 ULWX 0048	225,000	49,651	49,651
COPS Universal Hiring Program	16.726	2004 UMWX0140	150,000	65,000	65,000
Total OJP Direct Program			600,000	150,651	150,651
<i>Bureau of Justice Assistance</i>					
SCAAP Grant	16.606	2005-F0910-UT-AP	35,784	35,784	35,784
Total Bureau of Justice Assistance			35,784	35,784	35,784
<i>U.S. Department of Justice passed through UCCJJ</i>					
Weber/Morgan Narcotics Strike Force	16.579	04-drug-01	249,488	90,816	90,816
Weber/Morgan Narcotics Strike Force	16.738	2005 DJBX 0503 5A01	100,000	39,589	39,589
Total Utah Commission on Criminal and Juvenile Justice			349,488	130,405	130,405
<i>U.S. Homeland Security Passed through Utah division of Comprehensive Emergency Management</i>					
Emergency Mgmt. Assistance Program	97.042	SLA2005DES0029	34,000	25,500	25,500
LEPC	20.703		2,500	2,500	2,500
Homeland Security 2003 Phase II	97.004	DES2003ODP2-01	795,390	165,066	165,066
Homeland Security 2004 WMD	97.067	DES2004SHSP001	1,078,000	484,073	484,073
Homeland Security 2005 WMD	97.067	DES2005SHSP001	932,568	226,961	226,961
Homeland Security 2004 LETP	97.067	DES2004LETP001	314,188	221,875	221,875
Total U.S. Federal Emergency Management Agency			3,156,646	1,125,975	1,125,975
TOTAL WEBER COUNTY CORPORATION EXPENDITURES OF FEDERAL AWARDS			15,616,359	6,832,049	6,832,049

WEBER COUNTY

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2005

I. SUMMARY OF AUDITORS' RESULTS

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. No conditions in internal control over financial reporting were required to be reported.
3. No instances of noncompliance considered to be material to the County's financial statements were disclosed by the audit.
4. No conditions in internal control over compliance with requirements applicable to major federal awards programs were required to be reported.
5. The independent auditors' report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed no findings required to be reported by OMB Circular A-133.
7. The major federal programs of the County for the year ended December 31, 2005 are as follows:

Program	CFDA#	Expenditures
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	\$ 4,236,747

8. A threshold of \$300,000 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
9. The County did qualify as a low risk auditee as that term is defined in OMB Circular A-133.

II. FINANCIAL STATEMENTS FINDINGS SECTION

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

None

WEBER COUNTY

Notes to Supplementary Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2005

1. **General** - The accompanying Supplementary Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Weber County (the County). Federal awards received directly from federal agencies as well as federal awards passed-through other government agencies are included on the Supplementary Schedule of Expenditures of Federal Awards.
2. **Basis of Accounting** - The accompanying Supplementary Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting.
3. **Noncash Federal Awards** - Noncash federal awards represent commodities consumed during the year, expressed at market value. The State estimates the per unit fair market value of these commodities. Noncash federal financial assistance is calculated by multiplying the per unit fair market value by the net commodities consumed.



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Independent Auditors' Report on State and Legal Compliance

Honorable County Commissioners
Weber County

We have audited the financial statements of Weber County, Utah (the County) for the year ended December 31, 2005, and have issued our report thereon dated June 1, 2006. As part of our audit, we have audited the County's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; and special tests and provisions applicable to each of its major State assistance programs as required by the State of Utah Legal Compliance Audit Guide for the year ended December 31, 2005. The County received the following major State assistance programs from the State of Utah.

Tobacco Prevention and Control (Department of Health)
Public Health Services (Department of Health)
Children's Justice Center (State of Utah Attorney General's Office)

The County also received the following nonmajor grants which are not required to be audited for specific compliance requirements. (However, these programs were subject to test work as part of the audit of the County's financial statements.):

Indoor Clean Air Act (Department of Health)
TB Medication (Department of Health)
Utah Cancer Control (Department of Health)
Food Service (Department of Health)
Child Health Evaluation and Care Outreach (Department of Health)
Local health Department Environmental Services (Department of Environmental Health)
Public Library Development (State Library Division)
Emergency Services
Project Team Grant
Victim Witness Grant

Our audit also included test work of the County's compliance with the following general compliance requirements identified in the State of Utah Legal Compliance Audit Guide:

Public Debt
Cash Management
Purchasing Requirements
Budgetary Compliance
Truth in Taxation and Property Tax Limitations
Liquor Law Enforcement
Justice Courts Compliance
B & C Road Funds
Other General Compliance Issues
Department of Commerce - Uniform Building Standards
Statement of Taxes Charged, Collected, and Disbursed
Assessing and Collecting of Property Taxes
Transient Room Tax
Asset Forfeitures

The management of Weber County is responsible for the County's compliance with all compliance requirements identified above. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed instances of noncompliance with the requirements referred to above, which are described in the accompanying Schedule of Findings and Questioned Costs. We considered the instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, except for the instances of noncompliance mentioned above, Weber County complied, in all material respects, with the general compliance requirements identified above and the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; and special tests and provisions that are applicable to each of its major State assistance programs for the year ended December 31, 2005.

Crane, Christensen + Ambrose

WEBER COUNTY

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2005

PROGRAM: CASH MANAGEMENT

FINDING: The Property Management Department did not deposit a check within three business days due to a dispute over the amount due.

QUESTIONED COSTS: None

RECOMMENDATION: Communicate the importance of timely deposits with department heads.

COUNTY'S REPLY: The funds in question were held out from deposit by the Property Management Division while the county and the payer disputed the amount the payer owed on a note he had signed for sale of land. Had the county deposited the check, the payer would have claimed his debt was paid in full when in fact he still owed interest and late charges. In hindsight, the county should have returned the check to the payer instead of holding it while the issues were resolved. The county will communicate with the appropriate personnel the importance of timely deposits and will instruct department personnel to return checks to the payers, rather than hold on to them, when significant disputes arise.

PROGRAM: BUDGET COMPLIANCE

FINDING: Expenditures for the Ice Sheet exceeded budget appropriations for that fund.

QUESTIONED COSTS: None

RECOMMENDATION: Monitor utility costs closer.

COUNTY'S REPLY: The Ice Sheet exceeded its budget by \$11,007 because the final bills for utilities were higher than expected, but the bills did not come in until mid-January 2006, well after the deadline for amending the 2005 budgets. In the future, the county will more closely monitor utility costs prior to the end of the year and perform a thorough review in November each year to ensure sufficient funds are budgeted through the end of the year.

JUSTICE COURTS COMPLIANCE

FINDING: Reports and funds were not distributed by the 10th of the month.

QUESTIONED COSTS: None

RECOMMENDATION: Work with Utah State Highway Patrol to get needed information in a more timely manner.

COUNTY'S REPLY: The Utah Highway Patrol is currently attempting to implement a statewide electronic filing system to allow real-time submission of information to the courts. As this system is not yet operational, the justice court often does not receive information from UHP until the 10th of the month, or later, making it extremely difficult to meet the state's deadline for monthly reporting. If the justice court were to submit its reports to the state without the UHP information, subsequent months' reports would not be reconcilable because the data is tracked by date of citation, not date of receipt at the justice court. This problem seems to be widespread throughout the state, not just isolated to Weber County. Nevertheless, the county will continue to work with the Utah Highway Patrol to get needed information in a more timely manner.

As for remitting funds to the state, the Clerk/Auditor's Office will run its internal reports soon enough to allow a check to be issued to the state by the 10th of each month.

WEBER COUNTY

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2005

DEPARTMENT OF COMMERCE

FINDING: The Building Inspection Department did not allow enough time for the check to be processed and the report to be filed by the 30th day of the next month.

QUESTIONED COSTS: None

RECOMMENDATION: Department needs to complete reports and allow time for a check to be processed in order to meet the quarterly filing deadline.

COUNTY'S REPLY: One quarterly building permit report was submitted two weeks late during 2005 because staff in the Building Inspector Department who is responsible for the report did not allow sufficient time to complete the report and request a check. With the tremendous growth in residential and nonresidential construction throughout the county, our building inspectors have been extremely busy all year long trying to keep up with inspections. Nevertheless, the county will review its processes to ensure the inspectors are allowing sufficient time to complete and file quarterly reports with the State Department of Commerce.