

**CENTRAL WASATCH COMMISSION
MANAGEMENT LETTER
JUNE 30, 2020**

August 25, 2020

**Honorable Chair
Members of the Board
Central Wasatch Commission**

Board Members:

While planning and performing my audit of the basic financial statements of Central Wasatch Commission (CWC) for the year ended June 30, 2020, I noted a matter regarding compliance with requirements of the *Utah Code* which needs to be addressed by the City's management.

My finding from the audit is attached. If the weaknesses and deficiencies noted in this management letter are left uncorrected, an unacceptable amount of errors could occur without detection.

This report is intended solely for the use of the management of Central Wasatch Commission. However, this report is a matter of public record and its distribution is not limited.

By its nature, this report focuses on exceptions, weaknesses and problems. This focus should not be understood to mean that there are not also various strengths and accomplishments. I appreciate the courtesy and assistance extended to me by the personnel of CWC during the course of my audit, and I look forward to a continuing professional relationship. I would be pleased to discuss this matter with you at your convenience.

**Greg Ogden,
Certified Public Accountant**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

STATE COMPLIANCE FINDING

2020-1 CONDITION

Central Wasatch Commission (CWC) did not complete the Fraud Risk Assessment required by the Utah State Auditor for all governments in 2020. The assessment was not certified by the Chief Administrative Officer and the Chief Financial Officer.

CRITERIA

All governments in the State of Utah were required to complete a Fraud Risk Assessment by the end of their 2020 fiscal year.

CAUSE

CWC began the process of completing the Fraud Risk Assessment in January 2020. The February meeting was canceled due to excessive snow. The pandemic caused this issue to be pushed aside and the assessment was not completed by June 2020.

EFFECT

CWC did not comply with the requirement to complete and certify the Fraud Risk Assessment.

RECOMMENDATION

I recommend that the Fraud Risk Assessment be completed and certified as soon as possible. You will want to analyze any fraud risks highlighted by the assessment and make efforts to improve, as possible.

RESPONSE – CENTRAL WASATCH COMMISSION

Central Wasatch Commission has the following actions in place to come into compliance with the Fraud Risk Assessment:

- The Budget/Finance/Audit Committee will meet within the next two weeks (9/7/2020 or 9/14/2020) to review the assessment.
- The Executive Committee has a review of the assessment on their agenda for 9/21/2020.
- Central Wasatch Commission will review and complete the assessment, and reflect the same in the minutes on October 5, 2020.
- We will have our Chief Administrative and Financial Officers certify it at that time.