

DAVIS COUNTY AUDIT COMMITTEE
MEETING MINUTES – September 19, 2022
BOARD OF DAVIS COUNTY COMMISSIONERS

The Davis County Audit Committee met in room 306 of the Davis County Administration Building located at 61 S Main Street, Farmington, UT 84025 on Monday, September 19, 2022 at 3 pm. Notice of this meeting was given under the requirements of Utah Code Annotated §52-4-202.

Davis County Audit Committee present:

Commissioner Bob Stevenson, Commissioner Randy Elliott, Commissioner Lorene Kamalu, Neal Geddes, Tracy Probert, Shauna Brady.

Agenda guests:

Jason Lund, Carver, Florek & James CPAs, Curtis Koch, Auditor, Blake Woodall, Internal Auditor, Doug Stone, Lead Reporting Auditor

Public present: None

Agenda as posted:

PUBLIC NOTICE is hereby given that the Board of Davis County Commissioners, Farmington, Utah, will hold an Internal Audit Committee Meeting at the Davis County Administration Building, 61 South Main Street, Suite 306, Farmington, Utah, commencing at **3:00 PM on Monday, September 19, 2022.**

AGENDA:

1. Meeting Minutes: June 6, 2022
2. Next meeting: December 19, 2022
3. Independent Auditor's Report Review for FY 2021
Jason Lund, Carver, Florek & James, CPAs
4. Discussion: Bank Reconciliations

CLOSED SESSION

Motion to adjourn to closed session, if necessary, for reasons permitted under UCA 52-4-205.

1. County Risk Assessments
2. Pending Audits
3. Fraud & Ethics Hotline

RECONVENE

Action taken, if any, regarding matters discussed in closed session.

Disclaimer:

The meeting was an open dialogue. Critical points in the discussion have only been briefly summarized. The reader may refer to the audio recording and the publicly distributed materials for further clarification of content.

Agenda Items for Discussion:

1. Commissioner Elliott made a motion to approve the minutes of the June 6, 2022 meeting. Commissioner Kamalu seconded the motion. All voted aye.
2. The next Audit Committee Meeting is scheduled for December 19, 2022.
3. Jason Lund, CPA, Carver, Florek & James, reviewed the 2021 Audit Report. He explained the federal government requires us to have a single audit which means the financial statement audit and any audits of federal grants are combined. In 2021, the County received an unusual amount of federal grant monies totaling over \$30 million. That required five additional areas to be tested under tight restrictions and audited in addition to the otherwise two regular financial statement areas. This accounts for a tremendous amount of additional auditing performed for Davis County by Carver, Florek & James (CF&J).

CFJ's opinion is that the financial statements are fairly presented in all material respects. Jason covered the Internal Control over Financial Reporting report. Under government auditing standards, they are required to gain an understanding of internal control structure for purposes of designing the testing that they do over different transaction classes. If in the process of the audit, they find either financial deficiencies that they consider significant or material weaknesses, these will be reported.

Another report is given over each of the seven major programs. They believe the County has complied in all material respects with the applicable compliance claims for these programs. Reports listed that were given to other entities such as Davis Behavioral Health were confirmed. Jason reviewed other findings for the Financial Statement, receipt of federal awards, payroll costs and Utah state compliance.

Closed Session:

Commissioner Elliott made a motion to move to a closed session as permitted under Utah Code Annotated §52-4-205. Commissioner Kamalu seconded the motion. All voted Aye.

Meeting Reconvened:

No action was taken regarding matters discussed in closed session.

Commissioner Elliott made a motion to adjourn the meeting. Commissioner Kamalu seconded the motion. All voted aye.

The audio recording for this meeting is available based upon the County's current retention schedule.

Minutes prepared by:
Shauna Brady
Commission Office

Approved on: January 10, 2023

Bob J Stevenson, Audit Committee Chair

All documents from this meeting are on file in the Davis County Commission Office.