Auditor's Office

Mission Statement

The Mission of the Auditor's Office is to protect the interests of Davis County citizens in the receipt and disbursement of taxpayer funds and the equitable administration of property taxes.

Prior Year Inputs/Outputs

Full-Time Employees (2023): 15

- Recognized for the 28th consecutive year by the Government Finance Officers Association for exhibiting a spirit of financial transparency by exceeding the minimum requirements of generally accepted accounting principles in annual financial reporting.
- Oversaw the administration of the County budget including expenditures in excess of $319M and revenues of $230M.
- Managed the on-going financial impact of the COVID-19 pandemic including the State and Local Fiscal Recovery Funds Projects.

Administered as of 10/2/2023:
- 763 Tax Appeals Processed
- 5,866 Abatement issued (Veteran, Circuit Breaker, Blind)
- 31 Board of Equalization Hearing

Three formal internal audits Issued to the Audit Committee in 2023.

Core Functions & Services

Davis County Auditor:

- **Function:** Countywide Administration of Budget, Finance/Accounting, Purchasing & External Reporting
  Added Value: Ensure that appropriate administration of taxpayer funds occurs in Davis County Government.

- **Function:** Tax Administration
  Added Value: Ensure that an equitable tax system exists within Davis County as well as providing citizens with a fair appeal system when grievances occur.

- **Function:** Oversee the Internal Audit function of all County Departments.
- **Added Value:** Work to identify fraud, waste, abuse, insufficient internal controls and opportunities for training within Davis County. Report to the Audit Committee for consideration and action.

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Current Year Projected Outcomes

The COVID-19 pandemic continues to have a significant impact on the financial operations of the Auditor's office and County. These financial implications include workforce lifestyle changes, wage pressures, supply chain issues and inflation of all goods/services associated with the County. The Auditor's office has worked to weather the financial effects of the pandemic by recommending a conservative management of countywide budgets, continuing to update financial policies and procedures with industry best practices and conducting internal audit to minimize waste and abuse of taxpayer funds.

Davis County was awarded over 69 million dollars of American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF). The Auditor's office has worked throughout the year to administer funds in a way that have generational benefits to the County as a whole. In 2023, several projects have moved forward in the design phase. It is anticipated that in 2024 several projects will move into the construction phase.

In addition to this, the Auditing staff has worked throughout the year to streamline and more fully utilizes the capabilities of the Tyler Munis Enterprise (ERP). The system's ability to provide cost accounting continues to be critical to addressing the financial challenges presented by the pandemic. Staff continue to direct and assist the implementation of other critical system implementations including asset management, human resource management, payroll and time keeping. This process has required and will continue to require reviewing and updating of County policy and practices to better reflect current industry best practices.

Tax Administration, has worked to increase public outreach to veteran and at-risk populations that qualify for applicable abatements. It is hoped that be doing so, vulnerable populations can be better served by local government. In addition, the Division works to provide the citizens of the County with a transparent and equitable way to appeal property valuations by acting as the Clerk of the Board of Equalization.

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2024 Budget Initiatives

- In the 2023 Legislative Session, House Bill 358 gave a county legislative body the ability to change the title of county auditor to county controller. The law stated that "in instances in which a county auditor's office predominantly performs accounting services" such a change would be appropriate. This allowance was made so that citizens could better understand the primary role of the office as chief financial officer of the county. It is recommended that the Davis County Commission exercise this clause and designate the title of the Davis County Auditor, Davis County Controller.
- The office will continued embrace technology to better administer the finances of the County. This includes updating payment methods and the continued implementation of Tyler ERP.
- Continued update and revision of financial policies, procedures and practices to implement industry best practices.
- Continue the modernization of Tax Administration interactions with the public.

	Account Description	2023 Budget	Proposed Budget	Variance	%	Notes
Revenue	FED PAY-LIEU OF TAX	$0.00	$0.00	$0.00	0.00%	
	DEPARTMENT FEES	$0.00	$0.00	$0.00	0.00%	
	JUROR & WITNESS FEES	$0.00	$0.00	$0.00	0.00%	
	RENT INCOME	($114,588.00)	$0.00	$114,588.00	-100.00%	Moved from Auditor to Non-Departmental; Reagan sign lease, crown castle lease, sprint - a.c., skybeam lease, ap&p lease, rock hotel parking lot lease
	SSBG/CDBG ADMIN REVENUE	$0.00	$0.00	$0.00	0.00%	
	STATE GRANTS	$0.00	$0.00	$0.00	0.00%	
	INTEREST EARNINGS	($300,000.00)	$0.00	$300,000.00	-100.00%	Moved from Auditor to Non - Dptml January - July 2023 = $483,373.98 Project spending down cash so not as much interest will accrue and $90 M was sent to investment advisor so we will not continue at this rate of growth in this account.
	SALE OF FIXED ASSETS	$0.00	$0.00	$0.00	0.00%	
	SALE OF VEHICLES	$0.00	$0.00	$0.00	0.00%	
	TRANSFER IN	($85,091.00)	$0.00	$85,091.00	-100.00%	Moved from Auditor to Non-Departmental
	SUNDRY REVENUE	($22,800.00)	($7,000.00)	$15,800.00	-69.30%	Moved from Auditor to Non-Departmental. Left $7K UAC Pres Travel Reimb
	Sub Total	**($522,479.00)**	**($7,000.00)**	**$515,479.00**	**-98.66%**	
Personnel	PAYROLL	$1,374,887.76	$1,291,464.39	($83,423.37)	-6.07%	RIF'd Director of Finance position offset with Senior Accountant increases.
	TRAVEL PAY	$11,958.96	$11,958.96	$0.00	0.00%	
	TAXABLE INCENTIVES	$0.00	$0.00	$0.00	0.00%	
	OVERTIME	$0.00	$0.00	$0.00	0.00%	
	BENEFITS	$72,479.04	$0.00	($72,479.04)	-100.00%	Moved to Insurance. Only PCORI (self insurance fes) left here.
	PAYROLL TAXES	$96,313.03	$99,959.74	$3,646.71	3.79%	Increase in rates
	WORKERS COMP	$10,195.32	$9,972.55	($222.77)	-2.19%	RIF'd Director of Finance position
	INSURANCE	$299,336.17	$313,880.70	$14,544.53	4.86%	Increase in rates
	RETIREMENT	$262,570.69	$265,628.07	$3,057.38	1.16%	Increase in rates
	COMMUNICATIONS ALLOW	$4,439.76	$3,239.86	($1,199.90)	-27.03%	RIF'd Director of Finance position
	Sub Total	**$2,132,180.73**	**$1,996,104.27**	**($136,076.46)**	**-6.38%**	
Operations	SUBS & MEMBERSHIPS	$4,444.00	$4,139.00	($305.00)	-6.86%	Rif'd Director of Finance position, removed from Subs & Memberships
	PUBLIC NOTICES	$15,900.00	$15,900.00	$0.00	0.00%	
	OPERATING SUPPLIES	$0.00	$0.00	$0.00	0.00%	
	FOOD BUSINESS	$690.00	$760.00	$70.00	10.14%	Inflation
	EMPLOYEE AWARDS	$820.00	$820.00	$0.00	0.00%	
	MISC SUPPLIES	$0.00	$0.00	$0.00	0.00%	
	COMPUTER EQUIP	$21,650.00	$27,250.00	$5,600.00	25.87%	Copier, laptop BOE
	EQUIPMENT	$0.00	$0.00	$0.00	0.00%	
	SOFTWARE	$0.00	$0.00	$0.00	0.00%	
	OFFICE SUPPLIES	$12,100.00	$12,100.00	$0.00	0.00%	
	POSTAGE	$57,405.00	$60,000.00	$2,595.00	4.52%	Due to increase in postage rates
	TRAVEL/EDUC& TRNG	$19,000.00	$21,500.00	$2,500.00	13.16%	Tyler University Training
	MILEAGE/LOCAL TRAVEL	$1,100.00	$1,100.00	$0.00	0.00%	
	EDUCATION & TRAINING	$5,950.00	$5,950.00	$0.00	0.00%	
	MISC SERVICES	$0.00	$0.00	$0.00	0.00%	
	SOFTWARE MAINTENANCE	$0.00	$0.00	$0.00	0.00%	
	SOFTWARE SUBSCRIPTION	$0.00	$950.00	$950.00	#DIV/0!	Been Verified $240, Adobe Pro $570 and Grammarly $140
	PROF & TECH	$29,500.00	$16,000.00	($13,500.00)	-45.76%	2023 included an increase of $13,500 for Milliman OPEB study. 2024 is an off-cycle report for $3k.
	EQUIP REP/CONTRACTS	$1,620.00	$2,292.00	$672.00	41.48%	Increase in contract repairs - Neopost Folding Machine
	BLDG & GRND MAINT	$0.00	$0.00	$0.00	0.00%	
	TELEPHONE	$660.00	$400.00	($260.00)	-39.39%	Rif'd Director of Finance position
	Sub Total	**$170,839.00**	**$169,161.00**	**($1,678.00)**	**-0.98%**	
Allocations	TELEPHONE ALLOCATION	$20,147.52	$8,940.48	($11,207.04)	-55.62%	Decreased due to split with Clerk's office
	EMAIL ALLOCATION	$1,693.77	$2,046.12	$352.35	20.80%	Based on user fees
	INSURANCE ALLOCATION	$2,098.00	$11,885.00	$9,787.00	466.49%	Non-deptmtl moved to Auditor.
	MAINTENANCE ALLOCATION	$55,992.30	$57,330.82	$1,338.52	2.39%	Increase due to 2023 costs
	BUDGET ADJUSTMENTS	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$79,931.59**	**$80,202.42**	**$270.83**	**0.34%**	
Capital	BLDG IMPROVEMENTS	$16,000.00	$0.00	($16,000.00)	-100.00%	Audit office remodel completed in 2023.
	EQUIPMENT	$0.00	$0.00	$0.00	0.00%	
	COMPUTER SOFTWARE	$0.00	$0.00	$0.00	0.00%	
	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$16,000.00**	**$0.00**	**($16,000.00)**	**-100.00%**	