



DAVIS COUNTY AUDIT COMMITTEE MEETING MINUTES 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 Wednesday, May 31, 2023, at 9:00 am. 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
John Nixon and Tracy Probert, Outside Auditors

Davis County staff and elected officials present:

Curtis Koch, Auditor; Blake Woodall, Internal Auditor; Troy Rawlings, Davis County Attorney;
Neal Geddes, Chief Deputy Civil Attorney; and Cynda Melville, Commission Office.

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 **9 am on May 31, 2023**.

AGENDA:

1. Meeting Minutes: March 6, 2023
2. Next meeting: September 5, 2023
3. Committee Reappointments of John Nixon and Tracy Probert

CLOSED SESSION

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

1. Policy Recommendation
2. Pending Audits
3. County Risk Assessments
4. 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.

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

The meeting commenced at 9:01 am

Commissioner Bob Stevenson began the meeting welcoming all in attendance.

The reappointment of John Nixon and Tracy Probert to the Audit Committee as outside auditors was announced.

A motion was made by Lorene Kamalu to approve the minutes from the March 6, 2023 Audit Committee Meeting. Randy Elliott seconded the motion. The minutes were approved by a majority vote.

The topic of County Risk Assessments was discussed. Curtis Koch shared that the Auditor's Office performed financial risk assessments on all County departments in past years. His office is waiting for direction on how to pursue future risk assessments. His recommendation was to go through the list of departments again focusing on those with new leadership, those with higher risk, and those that handle large numbers of cash transactions.

Curtis Koch gave a brief history of County Risk Assessments and how they were implemented over 5 years ago. A list of Davis County departments and the date of their last risk assessment was shared.

The committee agreed to begin new risk assessments for the departments on the list whose last risk assessment was done in 2019. Comments were made that risk assessments are not intended to find fault but to review processes and routines and to safeguard the departments and the County.

The Commission Office will take the past list and send out information to the following departments to request updated financial risk assessments:

- Animal Care
- Assessor
- Clerk
- Community and Economic Development
- Golf
- Information Systems

The Auditor's Office has not received anything in the last quarter related to the Fraud & Ethics Hotline.

There were no Policy Recommendations to be made.

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. Closed session began at 9:14 am.

Meeting Reconvened:

No action was taken regarding matters discussed in closed session.

Commissioner Randy Elliott made a motion to adjourn the meeting. Commissioner Lorene Kamalu seconded the motion. All voted aye. The meeting adjourned at 11:22 am.

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

All publicly distributed materials associated with this meeting are on file in the Davis County Clerk's Office, and attachments are noted as follows:

Attachments:

2022 Financial Risk Assessment List

Minutes prepared by:
Cynda Melville
Commission Office

Approved on: November 30, 2023

Lorene Miner Kamalu, Commission Chair
for Audit Committee Chair