



**DAVIS COUNTY AUDIT COMMITTEE
MEETING MINUTES
BOARD OF DAVIS COUNTY COMMISSIONERS**

Meeting Date: February 5, 2024 - 2:00 p.m.

Meeting Location: 61 S. Main Street, Farmington, UT 84025 – Conference Room 314

Committee Members Present: Commissioner Lorene Kamalu; John Nixon, Public Member; Tracy Probert, Public Member

County Staff Present: Neal Geddes, Civil Attorney; Mark Langston, Information Systems Director; Mark Altom, Treasurer; Shauna Brady and Cynda Melville, Commission Office Staff. Curtis Koch, Auditor, arrived at 2:25 pm.

Excused: Commissioner Bob Stevenson, Commissioner Randy Elliott

Agenda Item	Discussion	Action Items
Review of minutes from Nov. 30, 2023	In November, the committee agreed that a letter from the commissioners should be sent to the treasurer requesting a written list of procedures and processes. Emphasis on the importance of written documentation of policies and procedures was discussed. Policies should match the procedures. A motion to approve the Nov. 30, 2023 minutes was made by John Nixon. Tracy Probert seconded.	The commission office will send a letter to the treasurer with this request. (cash handling policies) The treasurer will provide a written list of procedures and processes to be reviewed by the commissioners.
Data Change	Mark Langston, Davis County Information Systems Director, brought up a situation that occurred in January that was an anomaly with the computer system that prints checks in the treasurer's office. Multiple sessions were running at the same time to facilitate the process. Two separate checks ended up being printed that were referencing the same vouchers. One check was mailed and the second check was held. The duplicate check is not tied to a voucher and cannot be cancelled through the regular procedures. A modification to the data is required and he is requesting approval to make that data fix. The computer program has been improved to prevent future situations like this.	Information Systems will make data correction and will include the information for this in their change log.
1 – Policy Recommendation	In the review of the 11/30/23 minutes, discussion was had regarding department processes and written policies. Documentation of policies should match the procedures.	

2 – Pending Audit	None were discussed	
3 – County Risk Assessments	Recommendation was that departments with larger portions of the County budget and those with a large number of cash transactions be scheduled to do risk assessments annually. Other departments would be asked to do risk assessments every two years.	Commission Office will submit request for the following departments to submit a risk assessment based on their department size and number of cash transactions: Health, Information Systems, Treasurer, Golf, and Animal Care. The list of other departments will be reviewed and risk assessments will be scheduled for those that have not submitted one in the last 2 years.
4 – Fraud & Ethics Hotline	None	
Other:		
Adjourn: Next Mtg. May 6, 2024	The meeting ended at 2:44 pm.	

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:

Minutes prepared by:

Cynda Melville

Commission Office

Approved on: 5/2/2024



Lorene Miner Kamalu, Audit Committee Chair