



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

Meeting Date: May 2, 2024 - 3:00 p.m.

Meeting Location: 61 S. Main Street, Farmington, UT 84025 – Conference Room 306

Committee Members Present: Commissioners Lorene Kamalu, Audit Committee chair; Commissioners Bob Stevenson and Randy Elliott, John Nixon, Public Member; Tracy Probert, Public Member

The treasurer will provide a written list of procedures and processes to be reviewed by the commissioners.
County Staff Present: Neal Geddes, Civil Attorney; Mark Altom, Treasurer; Shauna Brady, Commission Office

Excused: Curtis Koch, Auditor; Blake Woodall, Internal Auditor

Agenda Item	Discussion	Action Items
Approve minutes	A motion to approve the February 5, 2024 minutes was made by Bob Stevenson. John Nixon seconded.	
Review of minutes from Nov. 30, 2023 Treasurer Report	In response to a request from the commissioners and generated from the November Audit Committee meeting, Treasurer Mark Altom provided a copy of the Operating Procedures for the Treasurer's office, including actual policies and procedures for several specific processes. A discussion was held concerning the information, particularly, cash controls, i.e., cash drawers, desktop scanners, receipting, deposits, and the CoreTax computer system.	
1 – Policy Recommendation	None were discussed.	
2 – Pending Audit	None were discussed.	
3 – County Risk Assessments	Financial Risk Assessments were received in April 2024 from the following offices: Facilities, Health, Justice Court, Library, Public Works, Sheriff's Office, Surveyor, Treasurer and Western Sports Park	
4 – Fraud & Ethics Hotline	None	
Other:		

Next Meeting:	August 5, 2024	
Adjourn:	The meeting adjourned at 3:32 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:

Shauna Brady
Commission Office

Approved on: 9/19/2024



Lorene Miner Kamalu, Audit Committee Chair