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 (2024): 15

- Recognized for the 30th 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 $333M and revenues of $320M.
- Managed the on-going financial impact of the COVID-19 pandemic including the State and Local Fiscal Recovery Funds Projects.

Administered as of 9/20/2024:
- 606 Tax Appeals Processed
- 7,607 Abatement issued (Veteran, Circuit Breaker, Blind)
- 43 Board of Equalization Hearing

Issued multiple audit and policy recommendations to the County Commission for consideration and implementation.

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 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. While some recommendations have been implemented, there are considerable financial issues that the County Commission will need to address in 2025.

In addition to the normal audit processes, the Internal Audit function of the office continues to work to identify and correct errors in the Treasurer's new tax distribution system (Coretax). Launched in July of 2023, the system has not reconciled with the County general ledger/bank account. This is a significant concern of the Auditor's office that will require a considerable amount of resources to correct in order to have an accurate tax distribution system.

Staff in the Auditor's office 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 of the pandemic. Efforts continue to direct and assist the implementation of other critical system implementations, including asset management, human resource management, payroll, and timekeeping. This process has required and will continue to require reviewing and updating County policies and practices to better reflect current industry best practices.

Tax Administration Division continues to increase public outreach to veteran and at-risk populations that qualify for applicable abatements. It is hoped that by 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.

Finally, the Auditor's office continues to work to comply with the American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF). The goal of the office is to ensure that the $69 million awarded will have generational benefits to the county as a whole. In 2024, several projects moved forward in the design and construction phases and several completed. All SLFRF funds are required to be obligated by December 31, 2024, with complete spend out by December 31, 2026.

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2025 Budget Initiatives

- A focused effort to have data integrity in tax systems.
- The office will continue to 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.
- Continued outreach efforts of the Tax Administration Division to better serve at-risk populations.
- 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.

	Account Description	2024 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	$0.00	$0.00	$0.00	0.00%	
	SSBG/CDBG ADMIN REVENUE	$0.00	$0.00	$0.00	0.00%	
	STATE GRANTS	$0.00	$0.00	$0.00	0.00%	
	INTEREST EARNINGS	$0.00	$0.00	$0.00	0.00%	
	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)	($85,091.00)	$0.00	0.00%	
	SUNDRY REVENUE	($7,000.00)	($7,000.00)	$0.00	0.00%	
	Sub Total	**($92,091.00)**	**($92,091.00)**	**$0.00**	**0.00%**	
Personnel	PAYROLL	$1,318,775.04	$1,377,055.89	$58,280.85	4.42%	
	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	$0.00	$0.00	$0.00	0.00%	
	PAYROLL TAXES	$102,072.26	$106,507.49	$4,435.23	4.35%	
	WORKERS COMP	$10,173.50	$9,757.32	($416.18)	-4.09%	
	INSURANCE	$313,984.37	$332,775.45	$18,791.08	5.98%	
	RETIREMENT	$271,266.08	$268,525.99	($2,740.09)	-1.01%	
	COMMUNICATIONS ALLOW	$3,239.86	$3,239.86	$0.00	0.00%	
	Sub Total	**$2,031,470.07**	**$2,109,820.96**	**$78,350.89**	**3.86%**	
Operations	SUBS & MEMBERSHIPS	$4,139.00	$4,139.00	$0.00	0.00%	
	PUBLIC NOTICES	$15,900.00	$19,700.00	$3,800.00	23.90%	
	OPERATING SUPPLIES	$0.00	$0.00	$0.00	0.00%	
	FOOD BUSINESS	$760.00	$760.00	$0.00	0.00%	
	EMPLOYEE AWARDS	$820.00	$820.00	$0.00	0.00%	
	MISC SUPPLIES	$0.00	$0.00	$0.00	0.00%	
	COMPUTER EQUIP	$22,250.00	$6,950.00	($15,300.00)	-68.76%	Controlled by rotation.
	EQUIPMENT	$0.00	$0.00	$0.00	0.00%	
	SOFTWARE	$0.00	$0.00	$0.00	0.00%	
	OFFICE SUPPLIES	$12,100.00	$14,800.00	$2,700.00	22.31%	Inflationary pressures, historical average.
	POSTAGE	$58,000.00	$55,000.00	($3,000.00)	-5.17%	
	TRAVEL/EDUC& TRNG	$20,144.90	$21,500.00	$1,355.10	6.73%	Includes training/certification for the Purchasing.
	MILEAGE/LOCAL TRAVEL	$1,100.00	$900.00	($200.00)	-18.18%	
	EDUCATION & TRAINING	$5,950.00	$4,950.00	($1,000.00)	-16.81%	
	MISC SERVICES	$0.00	$0.00	$0.00	0.00%	
	SOFTWARE MAINTENANCE	$0.00	$0.00	$0.00	0.00%	
	SOFTWARE SUBSCRIPTION	$380.00	$380.00	$0.00	0.00%	
	PROF & TECH	$16,000.00	$30,500.00	$14,500.00	90.63%	Bi-annual OPEB study required for the ACFR.
	EQUIP REP/CONTRACTS	$2,292.00	$2,292.00	$0.00	0.00%	
	BLDG & GRND MAINT	$0.00	$0.00	$0.00	0.00%	
	TELEPHONE	$400.00	$400.00	$0.00	0.00%	
	Sub Total	**$160,235.90**	**$163,091.00**	**$2,855.10**	**1.78%**	
Allocations	TELEPHONE ALLOCATION	$8,940.48	$7,738.37	($1,202.11)	-13.45%	
	EMAIL ALLOCATION	$2,046.12	$1,890.00	($156.12)	-7.63%	
	INSURANCE ALLOCATION	$11,885.00	$11,737.00	($148.00)	-1.25%	
	MAINTENANCE ALLOCATION	$57,330.82	$57,330.82	$0.00	0.00%	
	BUDGET ADJUSTMENTS	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$80,202.42**	**$78,696.19**	**($1,506.23)**	**-1.88%**	
Capital	BLDG IMPROVEMENTS	$0.00	$0.00	$0.00	0.00%	
	EQUIPMENT	$0.00	$0.00	$0.00	0.00%	
	COMPUTER SOFTWARE	$0.00	$0.00	$0.00	0.00%	
	COMPUTER EQUIPMENT	$6,355.10	$0.00	($6,355.10)	-100.00%	
	Sub Total	**$6,355.10**	**$0.00**	**($6,355.10)**	**-100.00%**	