



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

Meeting Date: September 19, 2024 - 4:00 pm

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; Curtis Koch, Auditor; Tracy Probert, Public Member joined virtually

County Staff Present: Neal Geddes, Civil Attorney; Mark Altom, Treasurer; Cynda Melville, Commission Office

Excused: John Nixon, Public Member

Also Present: Jason Lund, CPA, Carver, Florek & James

Agenda Item	Discussion	Action Items
Approve minutes	A motion to approve the May 2, 2024 minutes was made by Randy Elliott. Bob Stevenson seconded the motion.	
Congratulations to Auditor's Office	The Auditor's Office was recognized for receiving a Certificate of Achievement in Financial Reporting for 30 years. It was mentioned that Doug Stone has also been recognized as CPA of the Year.	
External Audit information by Jason Lund, CPA with Carver, Florek & James	2023 Annual Comprehensive Financial Report for Davis County. The report is located on the Davis County website: https://www.daviscountyutah.gov/docs/auditorlibraries/finance/acfr/2023-dc-acfr---final-copy.pdf?sfvrsn=b415f453_3 The primary purpose of the external audit is to form an opinion over the financial statements. Jason Lund referenced page 16 of the report which is the Auditors' Report. It is their opinion that the financial statements are fairly reported in all material respects and in accordance with GAAS, Government Auditing Standards.	
Shooting Range Update	There are no public comments on the progress of the shooting range reopening. The Wahsatch Shooters Association performance audit has been shared with committee members.	
Reconciling Issues	Davis County Auditor Curtis Koch shared information pointing out the process of reconciling dollar amounts between the "Books" - Coretax, the "Bank" – Wells Fargo, and the "General Ledger" – Munis. Timely reconciliation requires a reconciliation of all three systems on a monthly basis. Coretax tracks money received from taxpayers and provides information to the Utah State Tax Commission that determines distributions to taxing entities. Coretax has not been reconciled to the bank or general ledger on a monthly	Reconciliation needs to happen monthly. A meeting of the Auditor and Treasurer should take place.

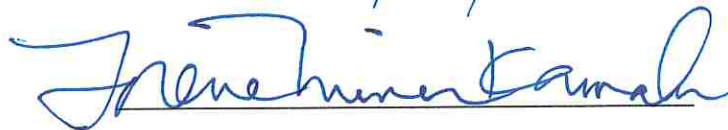
	basis since being launched in July of 2024. The prior book system that was designed and used by the Treasurer's Office was not reconciled on a monthly basis. Information Systems is working to develop appropriate reports that will help with the process of reconciling Coretax to the other two reconciling balances. Discussion was also held about the processes including banking/escrow balances of tax payments and distributions of taxes to the cities during the year. The Auditor reported that the distribution process used by the Treasurer is out of compliance with state statute. He also noted that prior issues reported to the Audit Committee pointed to this larger issue.	This committee is expecting reconciliations in 2025
1 –Policy Recommendation		
2 – Pending Audit		
3 – County Risk Assessments		
4 – Fraud & Ethics Hotline		
Other:		
Next Meeting:	November 4, 2024	
Adjourn:	The meeting adjourned at 5:06 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: 2/24/25



Lorene Miner Kamalu, Audit Committee Chair