

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

Meeting Date: February 24, 2025 - 3:00 pm

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

Committee Members Present: Commissioners Lorene Kamalu, Audit Committee Chair; Commissioner John Crofts; Curtis Koch, Controller; Blake Woodall, Internal Auditor; Tracy Probert, Public Member.

County Staff Present: Deputy Treasurer Phil Conder; Assessor Andy Hansen; Cynda Melville, Commission Office.

Joining Virtually: Commissioner Bob Stevenson; Neal Geddes, Civil Attorney; John Nixon, Public Member

Agenda Item	Discussion	Action Items
Approve minutes 9/19/2024 Mtg.	A motion to approve the minutes was made by Commissioner John Crofts. Commissioner Kamalu seconded the motion.	
Memo from Controller 1/22/25	Controller Curtis Koch issued a memo on January 21, 2025 to the Audit Committee, the Treasurer, Assessor, and Information Systems Director regarding Failure to Settle Annual Transactions. Discussion was held about the need to have reconciliations for point in time and year end balances. Daily reconciliation would be optimal.	A review of the system (Coretax and Busitax) will be made with emphasis on reviewing the processes and simplifying the system with reconciliation as a priority. The 2025 tax year could be a transition year with a plan to have the system improved for the 2026 tax year. The Audit Committee shall get an update on the progress of the review of the programs and procedures by the August 4, 2025 meeting.
Annual Risk Assessment from Davis County to State Auditor	Curtis Koch presented the Risk Assessment for 2024 that is sent to the State Auditor's Office. Item 3 on the Basic Separation of Duties section was the only item not checked "Yes".	Revisit the policy and procedures for cash collection and customer account adjustments.
Year-end Bank Reconciliation	Curtis Koch presented the year-end reconciliations for accounts including the Lock Down (inmates) Account, Collector Account, and the General Bank Account. Forte fees (credit card charges) and interest were discussed and the system needs to account for them.	The Controller and Treasurer will meet to figure out how to account for fees and interest in the system.

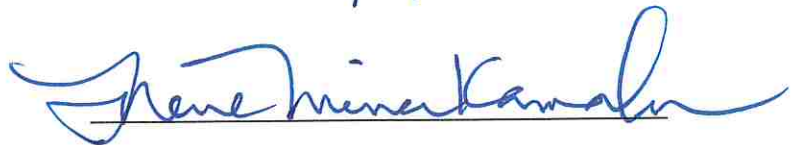
Brief Update on 1347 Applications	The Commission Office has received several applications for adjustment of property tax related to fees charged to tax payers who mailed tax payments but the checks were never received. The Treasurer's Office is not authorized to make adjustments to correct fee charges and interest. Several tax payers turned to the commission for help in their requests.	January 26, 2025 the Board of Commissioners will review the applications. A later work session will be held to discuss how to handle small balance discrepancies.
Policy Recommendation	None	
Pending Audit	None	
County Risk Assessments	A list of County departments who have submitted Risk Assessments in the past was presented. Requests will be made to have updated Risk Assessments for departments. The process is that every department completes a Risk Assessment every other year. Half are in one year, the other half is the following year.	Request Risk Assessments from: Animal Care Assessor Clerk CED Controller Golf Info. Systems Recorder
Fraud & Ethics Hotline	No new activity. Blake Woodall gave a brief history of the hotline which is run by a 3 rd party and has been in use for 5-6 years.	
Other:		
Next Meeting:	May 5, 2025	
Adjourn:	The meeting adjourned at 4:18 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: 5/6/25



Lorene Miner Kamalu, Audit Committee Chair