THIS IS A DRAFT PENDING APPROVAL

Davis County Audit Committee Meeting Minutes

Meeting Date: November 3, 2025 - 3:00 p.m.

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

Google Meet Info: http://meet.google.com/dxp-jzww-yux Or dial +1 314-474-2107 PIN: 885 767 273#

Committee Members Present: Commissioners Lorene Kamalu, Audit Committee Chair; Commissioner John Crofts, Commissioner Bob Stevenson; Scott Parke, Controller; Blake Woodall, Internal Auditor; Heidi Voordeckers, Public Member; Carrie Batte, Commission

Excused:

Agenda Item	Discussion	Action Items
Approve Minutes 9/2/2025	A motion to approve the minutes was made by Commissioner Stevenson. Commissioner Crofts seconded the motion.	
Review Commissioners' Response 9/2/25 Audit Committee Meeting	Commissioner Kamalu went through each of the responses and the actions taken in accordance to county procedures.	
1 – Policy Recommendation	As policy is right now, department heads can approve alcohol.	
2 – Pending Audit	Reviewed internal audits on the various departments based on risk assessments. These happen with every department every other year.	Review cash receipts, travel disbursement, P-card and statements and contract management.
3 – County Risk Assessments	Timing of Assessments - Half of departments and office in any given year. Common requests for Departments on-going training in Munis. Quarterly training is already scheduled. More training can be requested. **DEPARTMENT SELF-EVALUATIONS** 1-CED-Additional Munis training. 2-Clerk Office- Additional Munis training 3-Golf Course-Tracking inventory on Excel spreadsheet. 4-Tourism-Not all employees aware of Fraud Hotline and how to use it. County wide effort for departments tracking contract expiration in spreadsheets. Central repository for contracts. (Scott will check) 5-Recorder-Open accounts-NOT ALLOWED, Munis training. 6-IS-Fraud Hotline usage. Contracts in county wide system.	OVERALL-Controller will reach out to Cindy to verify training is on schedules. GOLF COURSES-Controller look at Golf Courses more carefully to find out what and why they are using a spreadsheet. OVERALL-Opportunity to communicate. IS currently building Fraud Hotline system internally. Once up and running email to be sent out to AOs and sent to all employees for training. CLERK-Controller already working with Clerk's Office to include expiration dates in central repository.

	No one approves Jeff Hassett's travel reimbursements and P-Card transactions. 8-Animal Care- Munis training. Expense transaction training. 9-Assessor Office-Had nothing to report. Per Lorene, Commissioners can approve each other's. It's a problem to approve one's own.	RECORDER-Scott follow-up with Recorder with financial policy What accounts are open accounts? IS- IS liaison, Commissioner Crofts will review and approve Jeff's expenses. IF not in policy, Scott wants to put into policy or communicate policy to Jeff and all directors that they cannot approve own. ANIMAL CARE-Before end of year Scott will review travel and purchasing policy with P-Cards and correct approval is being obtained. Scott will reach out to HR and discuss with Terri DeVries to prepare financial/expense training for all AO's and also add to AO agenda.
4 – Fraud & Ethics Hotline	There were no tips for the Fraud & Ethics Hotline. $3000 annually 1-2 complaints per year. None have been actionable. State auditor hotline still an option. Anonymity not guaranteed based on what is being reported, but anonymity is always the effort.	Continue with the creation of in-house Fraud/Ethics hotline creation.
Other 3 previous audits	Discussed 3 previous audits. 1-Animal Care. Determined by previous controller as non-actionable. Bob requested to see where alcohol was paid for using P-card. Previous controllers asked to have name withdrawn from audit as he did not support the audit. 2-Sheriff physical fitness-option to lower or eliminate physical fitness requirements/necessity for physical fitness evaluations. Other counties have done so. (suggested by Commissioner Crofts) 3-Commissary audit issue of funds moving from remote desk top from Fund 50 to Fund 10 has been resolved. An audit report will be generated for all audits, even non actionable ones.	An audit report will be generated for all audits, even non actionable ones.
Adjourn: Next Mtg:	Meeting adjourned 3:57 pm Monday, February 2, 2026 3:00 pm Room 306	