DAVIS COUNTY AUDIT COMMITTEE MEETING MINUTES
BOARD OF DAVIS COUNTY COMMISSIONERS

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-Excused; Scott Parke, Controller; Heidi Voordeckers, Public Member; Tracy Probert, Public Member; Matt Brady, Treasurer; Brian McKenzie, Clerk; Rebecca Abbott, Clerks' office; Aaron Moyes, Clerk's office; Carrie Batte, Commission; Anthony Archuleta, Commission

Excused:

Agenda Item	Discussion	Action Items
Approve Minutes 11/3/2025	A motion to approve the minutes was made by Commissioner Kamalu. Commissioner Crofts seconded the motion.	
Review Commissioners' Response 11/3/25 Audit Committee Meeting	Commissioner Kamalu went through each of the responses and the actions taken in accordance to county procedures.	
1 – Fraud & Ethics Hotline	The Fraud & Ethics Hotline has successfully transitioned to an in-house operation. To date, there have been four submissions, with the following actions taken: 1. Foster care licensing concern. Referred to the State Auditor. 2. Alleged fraud and theft regarding unpaid home renovations. Referred to the County Attorney and Kaysville City Police. 3. Use of $5,000 for Miss Davis Scholarship Pageant. Micro-audit performed (Finding: Donation was appropriate and legal). 4. Allegation of sexual harassment. Closed. Investigation found nothing actionable; indicators suggest the submission was likely bot-generated.	
2 – Completed	1. Miss Davis County Scholarship Pageant	

Audits	• Issue: A limited review was conducted regarding a $5,000 donation to the Miss Davis Scholarship Pageant to ensure appropriate use of funds. • Resolution: After reviewing relevant statutes and the announcement made in the public meeting on December 6, 2025, it was determined that the donation was made by the Commission appropriately. The payment was made legally and within the approved budget. 2. Payroll Processing Error (December 26, 2025) • Issue: During the payroll cycle for December 26, an accounts payable file was inadvertently uploaded twice instead of the payroll file. Because payroll occurred on the December 25 holiday and offices were closed on December 26, the error was not immediately identified. • Action Taken: The incident was reviewed by both the HR Department and the Treasurer's Office. It was determined that the existing controls are adequate but were not correctly executed in this instance. • Updated Protocol: Moving forward, HR and the Treasurer's Office will implement a "double-check" procedure to confirm that the control totals match the file sent to the bank. No structural changes to the control process are required; the issue is considered resolved. 3. Evidence Handling (Controller's Office) Discovery: During an internal review of a vacant office, $118 (in one-dollar bills) was discovered. • Resolution: The funds were identified as evidence pending the resolution of Sheriff's Findings 4 and 7. The money has been transferred to the Treasurer's Office for deposit into the Miscellaneous Account.	To ensure the integrity of future audits, the following procedures have been established for the management of audit evidence: • Secured Storage: Going forward, all physical audit evidence will be secured in a safe immediately upon discovery. • Disposal Compliance: The Controller's Office will work in coordination with the Internal Auditor to ensure that all evidence discovered during an audit is disposed of in strict accordance with applicable rules and regulations following the conclusion of the audit. • Handling of Cash: If cash is discovered as evidence, the Attorney's Office must be contacted immediately to ensure it is handled and documented in compliance with legal standards.
3 – Proposed Audit	Government Data Privacy Act (GDPA) Compliance Annual Audit Overview The Controller's Office presented the audit procedures for the annual review of the Government Data Privacy Act (GDPA). This state mandate requires rigorous oversight of how personal data is collected and protected. Feedback and Recommendations Following the presentation of the procedures, the Controller's Office requested feedback or recommendations from the Committee. No recommendations or changes were requested, indicating approval of the current	The Controller's Office will conduct a full review of the current processes, with a project timeline aimed at completing these reviews prior to the next Audit Committee meeting. Deadline The finalized timeline and process updates will be presented on May 4, 2026.

	approach. State Leadership It was noted that Davis County is leading the way in implementing this new State mandate, setting a high standard for privacy compliance across Utah.	
4 – Proposal for Internal Auditor	Following the resignation of the previous Internal Auditor, the Audit Committee discussed the future of the internal audit function. The discussion emphasized the critical importance of the role remaining **objective** and **independent**, both in practice and in perception. The Audit Committee, established in 2019 to improve audit processes, reviewed four potential service models presented by Tyson Plastow: Proposed Service Models **Model 1:** Contracted Internal Audit Services (single contractor; up to 650 hours annually, capped at 80 hours per month). • **Model 2:** A contracted Audit Executive managing a County-employed staff or senior internal auditor. • **Model 3:** A part-time, non-benefited County employee authorized to work remotely and outside regular business hours. • **Model 4:** Contracted Internal Audit Services acting as a lead contractor to provide hotline services (up to 650 hours). Committee Decision and Next Steps The Committee decided to proceed with a six-month trial period, utilizing 10 volunteer hours per month from Tyson Plastow to evaluate the model's value. If the trial is successful, the County will proceed through formal procurement to consider an additional six-month contract. Governance and Oversight • **Reporting Structure:** The Internal Auditor will report directly to the Audit Committee, which is responsible for determining audit priorities. • **Daily Operations:** Day-to-day activities will be overseen by the Controller's Office. • **Support:** Commissioners Crofts and Kamalu expressed their support for the Controller's Office regardless of the final model chosen. • **Ongoing Resources:** Scott Parke supported having an expert resource available and will continue to respond to hotline matters and other issues as they arise.	The Controller's Office will develop a timeframe estimating the total audit hours required to complete all scheduled audits for the remainder of the year. This information will be presented for review at the next Audit Committee meeting, scheduled for May 4, 2026.
Other	Reminder to Commission staff Tracy Probert's	An audit report will be generated

	term is up June 7, 2027.	for all audits, even non actionable ones.
Adjourn: Next Mtg:	Meeting adjourned 3:57 pm Monday, February 2, 2026 3:00 pm Room 306	Commission to schedule reminder for Commissioners to start looking for new public member.

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: Approved on: ____________________________

Carrie Batte
Commission Office

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Lorene Miner Kamalu, Audit Committee Chair