DAVIS COUNTY AUDIT COMMITTEE

MEETING MINUTES

BOARD OF DAVIS COUNTY COMMISSIONERS

Davis County Audit Committee Meeting Minutes

Meeting Date: May 19, 2026 - 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; Heidi Voordeckers, Public Member; Tracy Probert, Public Member; Matt Brady, Treasurer; Shawn Choate, Human Resource Director; Carrie Batte, Commission

Excused:

Agenda Item	Discussion	Action Items
1 – Approve Minutes 02/02/2026	A motion to approve the minutes was made by Commissioner Stevenson. Commissioner Crofts seconded the motion.	
2 – Review Commissioners' Response 02/02/2026 Audit Committee Meeting	Commissioner Kamalu went through each of the responses and the actions taken in accordance to county procedures. The Controller has successfully completed all previous action items. Additionally, the public member job position has been posted on the website.	
3 – Fraud & Ethics Hotline	The committee reviewed the following hotline complaints and their respective resolutions: *Allegation:* A complaint was received alleging that the County Government was interfering in a petition process. *Investigation & Resolution:* Following a Micro Audit, it was determined that the message was an individual speaking rather than an official complaint. The complaint lacked actionable information or specific allegations. The matter has been unsubstantiated and officially closed.	

	Allegation: A complaint was submitted to Human Resources regarding recent changes to scheduling practices within the patrol division of the Sheriff's office. *Investigation & Resolution:* HR received a total of four complaints, likely originating from the same individual. The investigation confirmed all procedures and processes were properly followed. Personnel worked closely with employees to accommodate existing outside work activities before implementing the schedule. The issue is resolved and closed. HR completed a separate investigation last week, which is currently being addressed by the Sheriff's office.	
4 – Report – Petition Process	*Allegation:* Alleged government interference in the petition process. *Investigation & Resolution:* After a limited review, it was found that a resident received a letter advocating for the repeal of the Independent Redistricting Commission and Standards Act, alongside a signature removal form and a pre-addressed envelope to the Davis County Clerk's Office. While this caused confusion for the resident, the allegation of government interference was found to be unsubstantiated and has been closed.	
5 – Annual Risk Assessment	The committee held an extensive discussion regarding internal audit independence, management roles, and outsourcing strategies. Scott raised concerns regarding how an employee working for the Controller, budget and accounting can maintain proper independence. Furthermore, because Scott is working collaboratively with Matt on the tax audit, he is no longer considered independent for that specific scope. Auditing the tax collection reconciliation would essentially mean auditing his own work and make him not independent. To preserve independence, Scott recommended exploring a model where an outside entity completes the Annual Risk Assessment. A narrow, trial-case scope will be utilized to evaluate the value of this contracted service before entering into a long-term contract or returning to an in-house staffing model. If the trial cases prove successful, a recommendation will be brought to the Commission to permanently contract this work out to a third party to eliminate independence issues. Scott presented three risk assessments: Annual, Executive, and Integrated. He proposes providing the Executive Risk Assessment to the outside entity to generate a prioritized internal roadmap for the upcoming year.	The Controller will contact and outline parameters with independent auditor for performing the Executive Risk Assessment.

	The contract cost of $2,500 will be funded via salary savings from the currently unfilled internal auditor position. It was noted that Scott is deeply involved with the Treasurer and Information Systems (IS) department to resolve system issues. Rather than hiring a full-time IS System Auditor, it is more practical to contract an external IS auditing expert to verify that these system fixes are executed correctly. Future independent auditing needs can be contracted out in a similar manner. The individual under consideration for these services is highly experienced in government audits, having previously served with the State Auditor's office and as the head of internal auditing for the Department of Natural Resources (DNR). This individual has offered to donate 10 hours per month. The project is estimated to take 20–30 hours in total, consisting of 6–10 interviews and the creation of a prioritized roadmap. Tracy expressed satisfaction that the offices are collaborating effectively, noting that true independence combined with inter-office cooperation yields better results than working in isolation. Heidi commended the proactive approach and welcomed external oversight. All three Commissioners approved moving forward with the trial of the external auditor for the Executive Risk Assessment.	
6 – Tax Collection Fund Reconciliation	Progress on the IS Fund Loan is meeting expectations, which should position several fixes to be in place before the next calendar year. For the Fund Settlement, the goal is to ensure the bank balance is fully reconciled, and all parties agree on the final figures and distributions. Commissioner Kamalu noted that the Utah Association of Counties (UAC) and surrounding areas are looking at Davis County's program as an exemplary model to share with others. The concept has been rolled out, including presentations using a promotional brochure. Scott welcomed other counties using Davis County as a functional and aesthetic blueprint for building their own systems. He clarified that while Davis County will not be giving away its current system, outside entities can explore growth and functionality options.	
7 – Service Award Recognition	Commissioner Kamalu shared a historical overview of the Audit Committee, which began in 2019. The establishment of the committee was originally encouraged by the past Controller, the state, and industry best practices to align the legislative body with oversight standards. Tracy Probert has served as a dedicated member of the committee since its inception in 2019. Recognizing his	

	vital contributions, guidance, and expertise, Commissioner Kamalu presented Tracy Probert with a Service Award and a challenge coin. Tracy expressed his gratitude and pleasure for having the opportunity to serve on the committee over the years.	
Adjourn: Next Mtg:	Meeting adjourned 3:23 pm Monday, August 3, 2026 3:00 pm Room 306	

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