



DAVIS COUNTY AUDIT COMMITTEE MEETING MINUTES BOARD OF DAVIS COUNTY COMMISSIONERS

Davis County Audit Committee Meeting Minutes

Meeting Date: August 3, 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: Commissioner Lorene Kamalu, Audit Committee Chair; Commissioner John Crofts; Commissioner Bob Stevenson; Controller, Scott Parke; Public Member, Heidi Voordeckers; Public Member, Angela Lupcho; Civil Attorney, Neal Geddes; Commission Office; Carrie Batte

Excused:

Agenda Item	Discussion	Action Items
1 – Approve Minutes 05/19/2026	A motion to approve the minutes was made by Commissioner Crofts. Commissioner Kamalu seconded the motion.	
2 – Review Commissioners' Response 05/19/2026 Audit Committee Meeting	Commissioner Kamalu went through each of the responses and the actions taken.	
	Brief history of the Audit Committee and introduction of new Public Member, Angela Lupcho. North Davis Sewer District's Administrative Service Director over Finances. Board member of Utah Government Finance Officers Association Board member for 12 years.	
3 – Fraud & Ethics Hotline	Resident received call from India stating that they missed jury duty and a warrant for arrest was issued. They needed to pay fine in bitcoin. Forwarded to Sheriff's Office. Sheriff's Office determined the warrant was not valid. Contacted individual to let them know the results and that there is no arrest warrant issued or fines owed. A Greenbelt complaint referred by the State Auditor's Office was reviewed with the Assessor's Office. Staff confirmed the property qualified under Greenbelt requirements and no additional action was necessary.	Scott will send a final resolution letter to the State Auditor's Office.

4 – External Risk Assessment	Scott reported the external risk assessment contract has been finalized. Preliminary risk assessment has started. Tyler Plastow will give presentation at monthly AO meeting to department heads regarding survey and interviews that will be conducted. Should be completed by next Audit Committee Meeting, November 4, 2026	Tyler to conduct external risk assessment. To be completed by November 4, 2026.
5 – Annual Department Risk Assessment	The committee discussed conducting an operational review of the Surveyor's Office following recent staff turnover and the transition of the new Surveyor-elect. Review will focus on internal controls, segregation of duties, cash handling and payment processing. The committee emphasized the review is preventative and not the result of any allegations. Several people lack of awareness of the County Fraud Hotline. With Commissioners' approval Scott will ask Human Resources and work with Risk Management to create and send to all employees training video. This will also be implemented in new hire training. Noted that departments still have old information posted. A couple of departments are having subordinates review and approve P-card and expense reports. Need to re-iterate to department heads that expenditures need to be approved by their liaison Commissioner or someone not under direct report. Scott reported the county has begun implementing the new Wells Fargo Purchasing Card program using a phased rollout and an updated electronics approval system. Roll out to all departments the beginning of 2027. All cardholders require new training. Facilities management identified contract management as an area for improvement. Current program, On Base will be replaced. Scott has identified all of the contracts he is aware of. Will watch and improve that process. Once Jeff migrates On Base with new system, Scott will reach out to refine the contract tool. The addition of a "tickler" reminder of renewals, annual report filings, etc.	Complete Surveyor's Office operational review during leadership transition. Scott work with HR to develop current Fraud Hotline video training. Scott to re-iterate proper expenditure approval at monthly Director's Meeting. Continue implementation and new training. Collaboration with IS of migration of On Base. Continue monitoring and identifying areas of improvement.
6 – CoreTax Reconciliation Update	Scott was happy to report the CoreTax reconciliation with the Treasurer's Office was completely reconciled as of December 31, 2025. System improvements continue to enhance reporting and prevent future discrepancies. Historical differences have been identified and documented. No missing funds or improper distributions were identified. Next step would be to have external auditor review system to obtain independent sign-off. Will evaluate next week. The committee discussed continuing collaboration between Information Systems, the Treasurer's Office and the Controller's Office to improve system functionality. Commissioners Crofts and Stevenson recommended sending a final resolution letter to the State Auditor stating that the concerns have been addressed and	Continue CoreTax enhancements. Evaluate the external auditor's review upon completion. Scott will send resolution letter to State Auditor once the final reconciliation is complete.

	resolved to our satisfaction. All Commissioners agreed. Issues regarding CoreTax were pollution control fees going through Treasure's Office, then distributed to the Health Department weren't being recorded. No way to record bank fees or interest earned. No money was missing or sent out inappropriately. CoreTax is a home-grown system that tracks property tax and distributions; parcel appeals and abatements. Paper applications for tax relief and disabled veterans will be electronic as of January 2027.	
7 – Public Member Comments	Public members noted the committee's observations are consistent with challenges commonly experienced in public sector. No additional recommendations were offered.	
Adjourn:	Meeting adjourned 3:34 pm	
Next Mtg:	Monday, November 2, 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:

Carrie Batte
Commission Office

Approved on: _____

Lorene Miner Kamalu, Audit Committee Chair