Audit Committee Review Response

August 5, 2026

Following the Audit Committee meeting held on August 3, 2026, the Commissioners have reviewed the committee discussions, audit updates, and recommended action items. The following updates and directives are provided in response to those discussions.

1. Fraud & Ethics Hotline

The Commission reviewed the hotline matters presented during the meeting.

- **Jury Duty Scam:** A resident reported receiving a fraudulent call claiming an arrest warrant had been issued for missed jury duty and demanding payment by Bitcoin. The matter was referred to the Sheriff's Office, which confirmed the warrant was fraudulent. The resident was notified that no warrant or fines existed.
- **Greenbelt Complaint:** A complaint referred by the Utah State Auditor's Office was reviewed with the Assessor's Office. Staff confirmed the property met Greenbelt eligibility requirements and determined no additional action was necessary.

2. External Risk Assessment

The Commission acknowledges that the external risk assessment contract has been finalized and preliminary work has begun.

- Tyler Plastow will present the assessment process to department directors during the Administrative Officers meeting.
- Department surveys and interviews will continue with the goal of completing the assessment prior to the November Audit Committee meeting.

3. Annual Department Risk Assessment

The Commission supports the committee's recommendations to strengthen internal controls and operational oversight.

- An operational review of the Surveyor's Office will be completed during the leadership transition, focusing on internal controls, segregation of duties, cash handling and payment processing.
- Fraud Hotline awareness should be increased through employee training and inclusion in new employee orientation.
- Department heads should be reminded that purchasing card and expense reports must be approved by an individual outside the employee's direct reporting chain.
- Implementation of the Wells Fargo Purchasing Card program will continue with required training for all cardholders.
- Contract management improvements will continue through development of a centralized tracking system with renewal reminders and reporting capabilities.

4. CoreTax Reconciliation Update

The Commission recognizes the significant progress made in reconciling the CoreTax system with the Treasurer's Office.

- Historical discrepancies have been identified and resolved.
- No missing funds or improper distributions were identified.
- System improvements continue to strengthen reporting and financial controls.
- The committee supports obtaining an independent external review of the reconciliation process.
- Continued collaboration between Information Systems, the Treasurer's Office and the Controller's Office is encouraged to enhance system functionality.

5. Public Member Comments

The Commission appreciates the feedback provided by the public members.

- Committee members noted that the operational observations discussed are consistent with challenges commonly experienced in public sector organizations.
- No additional recommendations were offered.

Approved:____ __________________
Commissioner Lorene Miner Kamalu, Chair Date

Approved:____ __________________
Commissioner John V. Crofts Date

Approved:____ __________________
Commissioner Bob J Stevenson Date