Audit Committee

Commissioners: Lorene Kamalu Bob J Stevenson John Crofts
Rotating Members: Tracy Probert Heidi Voordeckers

MEMORANDUM

TO: Matt Brady, Davis County Treasurer's Office

FROM: Lorene Kamalu, Davis County Audit Committee Chair

DATE: February 3, 2026

RE: Financial Risk Assessment – due May 4, 2026

Our records indicate that a Financial Risk Assessment form for the Davis County Treasurer's Office should be submitted by your office this year. This assessment will help each department be mindful of how they are conducting business and to identify any possible risks, as well as provide your risk assessments to the Audit Committee.

At this time we are requesting an updated form to be received from your office. Please complete the attached Financial Risk Assessment form and return it to the Commission Office no later than May 4, 2026. Thank you for your cooperation and efforts.

	Name of Department:	Treasurer
	Date of Risk Assessment:	4/24/2026

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	Rarely; most of our assets are tracked by I.S.
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilfer able assets/items?	Matt monitors office supplies monthly.
3.	How do you insure capital assets are tracked, monitored, and utilized for county purposes?	Each employee is assigned a change fund of cash and coin. The change funds for our two accounting technicians are counted twice daily. All other change funds are audited monthly.
4.	How often does your department receive or handle funds from customers or other entities?	Daily.
5.	If so, what is the process followed to receipt these funds?	Funds are receipted and reconciled daily. All cash is verified by two employees.
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	Karen Brackett, Megan Crosson, Nancy Clark-Smith, and Linda Okuda process and receipt payments. Matt Brady, Phil Conder, and Britani Brown review receipts and deposits, but do not have the ability to process physical payments. We have systematic internal controls.
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	Yes. We have no issues complying with this law.
8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	Electronic accounts utilized by the Treasurer are all processed through CSG Forte. We have point of sale (POS) credit card terminals. CSG Forte also manages an online and IVR payment portal for processing property tax payments.
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	Yes.
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	Each employee is assigned a change fund of cash and coin.
11.	Who is responsible to reconcile this fund?	The funds are audited regularly by our accountant, Britani.

12.	Does your department receive and prepare invoices for payment?	Yes.
13.	List all staff members involved in this process	Matt Brady
14.	Describe the process followed for review and approval of invoices	Matt reviews and verifies invoices before submitting them to the Controller for payment.
15.	How do you insure an expense is valid and appropriate?	Expenses require detailed receipts and/or invoices that tie to their pertinent budget category.
16.	What is your process for review and approval of county credit cards within your department?	Matt and Phil each have p-cards. All receipts are submitted to Britani for reconciliation to the monthly statement through Munis.
17.	Expenses require detailed receipts and/or invoices that tie to their pertinent budget category.	Expenses require detailed receipts and/or invoices that tie to their pertinent budget category.
18.	As the department head, who reviews your credit card purchases?	Britani reviews all purchases. Another elected official reviews Matt's travel requests and travel reconciliation.

19.	Are you aware of the fraud reporting hotline and how to utilize it?	Yes.
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	Yes, though the information is hard to find online.
21.	What is your role with the creation and authorization of contracts?	Matt leads out on our department's contracts. He works with the Controller and the Commission to follow proper procurement policies.
22.	Who monitors and maintains contracts within your department?	Matt Brady and Phil Conder.
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	None that come to mind.
24.	As the department head who approves your travel?	Other elected officials.
25.	What is the process to approve travel within your department?	We follow the travel request and travel reconciliation procedures managed by the Controller.
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	No.
27.	What is your understanding of county purchasing policy as it pertains to open accounts?	I assume that *open accounts* refers to Subsection 03.06.0109 – Blanket Purchase Orders.

28.	Are you comfortable navigating the financial system?	Yes.
29.	Do you review your budget monthly?	Yes.
30.	Who within your department review's your general ledger (GL) accounts and how frequently?	Matt, Phil, and Britani. Britani reviews certain GL accounts daily as part of her reconciliation duties.
31.	Are both expense & revenues reviewed by account/line item and by whom?	Probably by the Controller.
32.	Do you have areas of concern from a financial standpoint?	We are working with I.S. and the Controller to fine tune our tools for reconciling CoreTax to the bank.
33.	Are you aware of fraud, waste, or abuse within your department?	No.
34.	Are there areas of financial training you or your staff could benefit from?	Tyler-Munis and accounting-related trainings are always welcome.

Audit Committee

Commissioners: Lorene Kamalu Bob J Stevenson John Crofts
Rotating Members: Tracy Probert Heidi Voordeckers

MEMORANDUM

TO: Carrie Batte, Commission Office

FROM: Lorene Kamalu, Davis County Audit Committee Chair

DATE: February 3, 2026

RE: Financial Risk Assessment – due May 4, 2026

Our records indicate that a Financial Risk Assessment form for the Western Sports Park should be submitted by your office this year. This assessment will help each department be mindful of how they are conducting business and to identify any possible risks, as well as provide your risk assessments to the Audit Committee.

At this time we are requesting an updated form to be received from your office. Please complete the attached Financial Risk Assessment form and return it to the Commission Office no later than May 4, 2026. Thank you for your cooperation and efforts.

Davis County Administration Building - P.O. Box 618 – Farmington, Utah 84025
Telephone: (801) 451-3200
e-mail: commissioners@daviscountyutah.gov - website:

	Name of Department:	Commission
	Date of Risk Assessment:	March 3, 2026

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	Rarely – office furniture and supplies. I.S. will come and verify their inventory list.
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilfer able assets/items?	Employee service award gift cards are kept in a locked cabinet. Office supplies are kept in closed cabinets.
3.	How do you insure county capital assets are tracked, monitored, and utilized for county purposes?	Mindful of furniture and office supplies. Personal items brought in, i.e. Commissioner Stevenson's office is kept on a list.
4.	How often does your department receive or handle funds from customers or other entities?	We do not receive funds. If a client has a payment for copies, etc. they would be taken to the Controller's Office to receive and receipt the funds. PILT checks are presented at Commission Meeting and handed over directly to the Clerk.
5.	If so, what is the process followed to receipt these funds?	Controller's Office would receipt the funds.
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	N/A
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	Yes N/A
8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	N/A
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	Yes OPD and Amazon
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	No
11.	Who is responsible to reconcile this fund?	N/A
12.	Does your department receive and prepare invoices for payment?	Yes

13.	List all staff members involved in this process	Carrie and Anthony
14.	Describe the process followed for review and approval of invoices	1) received; 2) commissioner dates/signs off; 3) account/fund # noted; 4) enter into Munis for payment; 5) keep original on file
15.	How do you insure an expense is valid and appropriate?	Review of receipts and purpose of purchase. General awareness of what is being purchased, it is reviewed by Admins and Commissioners
16.	What is your process for review and approval of county credit cards within your department?	1) credit cards are issued to the three commissioners and admins; 2) admins have access to credit card #'s to make travel arrangements and occasional online purchases; 3) receipts are collected; 4) statements are received; 5) receipts are matched up with statements; 6) fund is determined for each purchase; 7) card holder reviews statement and signs off; 8) receipts are entered into Munis with associated fund #; 9) Munis email notifies the commission chair to approve the processed statement.
17.	How do you determine if funds expended on credit cards are for a valid business purpose?	Discussion prior to purchases and travel reconciliation
18.	As the department head, who reviews your credit card purchases?	One of the other two commissioners. Must not approve one's own charges.

19.	Are you aware of the fraud reporting hotline and how to utilize it?	We are aware that it is on the County Website. Training or overview is needed for all Commission staff.
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	We are aware that it is on the County Website. Training or overview is needed for all Commissioners & staff.
21.	What is your role with the creation and authorization of contracts?	We do not create contracts in the Commission Office.
22.	Who monitors and maintains contracts within your department?	We do not create contracts in the Commission Office.
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	After approval of new or updated policies, the Commission Office sends the approved document to the Administrative Officers (AO) to share with the employees. Review should also take place in AO Meeting or trainings.
24.	As the department head who approves your travel?	Another designated Elected Official – Andy Hansen.
25.	What is the process to approve travel within your department?	Different commissioner signs for travel request. Traveler signs reconciliation and a different elected official signs the reconciliation.
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	No
27.	What is your understanding of county purchasing policy as it pertains to open accounts?	Open accounts are not allowed.
28.	Are you comfortable navigating the financial system?	The admins are familiar with Munis 1) P-Card reconciliation 2) Invoice entry 3) Travel/mileage reimbursement.
29.	Do you review your budget monthly?	Yes. A budget report is prepared by the Office Manager and provided to commissioners monthly.
30.	Who within your department review's your general ledger (GL) accounts and how frequently?	Office Manager prints GL monthly and makes it available to all.
31.	Are both expense & revenues reviewed by account/line item and by whom?	Only expense items reviewed by all.
32.	Do you have areas of concern from a financial standpoint?	Yes. We are allowed to approve our

		own p-card purchases/invoices in Munis
33.	Are you aware of fraud, waste, or abuse within your department?	No
34.	Are there areas of financial training you or your staff could benefit from?	Becoming more familiar with Munis functions. New office manager/admin financial training. Office Manager/admin utilizes Munis for P- card reconciliation, invoice entry, monthly budget reports and annual budget entry

	Name of Department:	Western Sports Park
	Date of Risk Assessment:	March 2026

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	Semi-annually
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilfer able assets/items?	A simple spreadsheet of the non-capital items. They are also on the spreadsheet.
3.	How do you insure capital assets are tracked, monitored, and utilized for county purposes?	Other than the vehicles, our assets are not allowed to leave the property. The vehicles only have one set of keys that need to be checked out.
4.	How often does your department receive or handle funds from customers or other entities?	A couple of times per week.
5.	If so, what is the process followed to receipt these funds?	Funds related to rental agreements are received into our STRIPE account electronically and receipted weekly. There is a paper trail from STRIPE, to our rental software. That is used by Nina Canning, our Business Services Administrator, to create a deposit in Munis. The convenience store is cashless. All of the transactions are processed through Square and deposited into the County Wells Fargo bank account. Nina Canning, the Business Services Administrator, completes the deposits in Munis. Payments are almost all electronic. We discourage check payments but we do receive a few. Check payments are entered into our reservation software and credited to a customer and then deposited into Munis. That gives us a double record. We only take cash if the customer insists or their card is

		declined. If we do accept cash, it is for the exact amount due and deposited into Munis.
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	Funds related to rental agreements are billed by an Event Coordinator, Mike or Chris Harris. Using our rental program, they send the invoice and request electronic payments from the clients/renters. Payments are credited to the renter's account as they are received through STRIPE. Nina, the Business Services Administrator, enters the payment information into Munis. Funds collected through the convenience store come through Square and go to our Wells Fargo account. Nina receives a report from Square and makes a deposit in Munis and forwards it to the Treasurer.
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	I am aware. To my knowledge, we comply with this law.
8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	Stripe and Square receive the funds.
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	Yes
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	We do not have a petty cash fund.
11.	Who is responsible to reconcile this fund?	We do not have a petty cash fund.
12.	Does your department receive and prepare invoices for payment?	Yes
13.	List all staff members involved in this process	Mike, Nina, Kimberly, Chris, Dave.
14.	Describe the process followed for review and approval of invoices	The person receiving the invoice gives it to Nina to be entered into Munis. If Nina has any questions about it, she asks Dave and the person who brought her the invoice. Once in Munis, Dave reviews

		and approves the invoices for payment. If he has any questions, he asks the employee who received the invoice. After Dave approves the payment in Munis, it is sent to Kent Andersen in CED for his review and approval.
15.	How do you insure an expense is valid and appropriate?	Most of our expenses are cyclical or repeat and are anticipated. Anticipated or not, I make the employee who expended the money accountable for it. They have to use their own county-issued credit card and identify the reason for the purchase when they turn in their receipt. I review the credit card statements and receipts with the explanations and approve the payment.
16.	What is your process for review and approval of county credit cards within your department?	Cards are issued to those I feel have a justified need for a card and according to County policy. When charges are made, the employee using the card has to write an explanation of the charge on the receipt. I review the charges when we reconcile the statements. Kent Andersen double-checks my review when he approves payment in Munis.
17.	How do you determine if funds expended on credit cards are for a valid business purpose?	When charges are made, the employee using the card has to write an explanation of the charge on the receipt. If I have a question about it, I ask the employee and/or their supervisor for an explanation.
18.	As the department head, who reviews your credit card purchases?	Kent Andersen

19.	Are you aware of the fraud reporting hotline and how to utilize it?	Yes
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	I believe so.
21.	What is your role with the creation and authorization of contracts?	We use our rental software to fill in standardized agreements that were provided by the County Attorney. Any needed agreement beyond our standardized agreements would be written by the Attorneys office.
22.	Who monitors and maintains contracts within your department?	Dave Hansen, Mike Moake, and Nina Canning.
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	No
24.	As the department head who approves your travel?	Kent Andersen
25.	What is the process to approve travel within your department?	We use the proper County issued request forms. They are sent to Kent Anderson for approval then to the Controller's Office.
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	Alsco BradyPlus Davis School District Printing Fusion Grainger Granite Industries (DSS) John Volken Academy (formerly Red Barn Academy) Kane Consulting KW Striping Site One Sprinkler Supply ULine
27.	What is your understanding of county purchasing policy as it pertains to open accounts?	Not to have them if it is at all possible. If we need an account, use the Purchasing Agent to establish it.
28.	Are you comfortable navigating the financial system?	Yes
29.	Do you review your budget monthly?	Yes
30.	Who within your department review's your general ledger (GL) accounts and how frequently?	Dave prints them off monthly and gives a copy to each of the admin staff members for their review.
31.	Are both expense & revenues reviewed by account/line item and by whom?	Yes – Nina and Dave

32.	Do you have areas of concern from a financial standpoint?	No
33.	Are you aware of fraud, waste, or abuse within your department?	No
34.	Are there areas of financial training you or your staff could benefit from?	No

Audit Committee

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Commissioners: Lorene Kamalu Bob J Stevenson John Crofts
Rotating Members: Tracy Probert Heidi Voordeckers

MEMORANDUM

TO: Josh Johnson, Davis County Libraries

FROM: Lorene Kamalu, Davis County Audit Committee Chair

DATE: February 3, 2026

RE: Financial Risk Assessment – due May 4, 2026

Our records indicate that a Financial Risk Assessment form for the Davis County Libraries should be submitted by your office this year. This assessment will help each department be mindful of how they are conducting business and to identify any possible risks, as well as provide your risk assessments to the Audit Committee.

At this time we are requesting an updated form to be received from your office. Please complete the attached Financial Risk Assessment form and return it to the Commission Office no later than May 4, 2026. Thank you for your cooperation and efforts.

Davis County Administration Building - P.O. Box 618 – Farmington, Utah 84025
Telephone: (801) 451-3200
e-mail: commissioners@daviscountyutah.gov - website:
Connects. You.

	Name of Department:	Library
	Date of Risk Assessment:	5/4/2026

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	We completed an inventory of Library assets with the Controller's Office in January 2026. Before and since then we keep a running inventory, entering items into inventory as we purchase them and removing items as they become surplus, according to County policy.
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilfer able assets/items?	We label them as property of Davis County Library, and we used to put them into asset management – we are waiting to continue this practice until after the new Munis module is up and running on the advice of the County's Purchasing Manager in 2021. Computer equipment used by the public that is portable or small is locked by a cable tether or stored in a lockable drawer at the public service desk or in a manager's office.
3.	How do you insure capital assets are tracked, monitored, and utilized for county purposes?	We put a label on them and place them in asset management. The Library has policies and practices in place governing the use of Capital Assets that align with Davis County Policies. Pianos, for example, are subject to the Library's Meeting Room Policy; delivery van drivers report regularly concerning mileage and damage to the van, and the van keys are kept in a lockable drawer.
4.	How often does your department receive or handle funds from customers or other entities?	Daily.
5.	If so, what is the process followed to receipt these funds?	Please see attached Library Cash Handling Procedures. <u>Reconciliation of Cash:</u> Each morning with the exception of days the library is closed (Sundays, holidays, emergency closures), the Circulation Supervisor will retrieve the funds stored in the locked safe the previous night. The first job is to count total cash in the cash box, then compare the previous day's Fine Book receipt totals to the cash count, minus any seed money (cash in box at the beginning of the previous day's shift). Any discrepancies are noted in the Fine Book daily log sheet. This will provide for adequate segregation of duties, since the cash box will be reconciled on a daily basis, generally by someone other than the person who processed the customer payment. <u>Cash Deposits:</u> Every Thursday cash receipts from Monday, Tuesday, and Wednesday will be sent to the Library Headquarters in Farmington by a Library courier. Every Monday, cash receipts from Thursday, Friday, and Saturday will be sent to Library Headquarters via courier. Fine Books from all locations are
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	

		sent to Headquarters along with the cash receipts for a final review by the Confidential Administrative Assistant. The Confidential Administrative Assistant or assigned staff will log into Munis and prepare a Misc Receipt for each libraries' deposit, SmartPay, and Square (usually 12 deposits.) All deposit slips and documentation are scanned into the County's FInancial tracking software (Munis). All funds taken in by Davis County Library branches will be deposited in accordance with Utah State Statute which requires that all funds be deposited within three banking days. When a holiday falls on a Monday or Thursday, funds will be deposited the next working day. <u>Charge Card Deposits:</u> Funds collected online by SmartPay or Square are automatically transferred to the library's bank account daily with the exception of holidays and Sundays. On Mondays and Thursdays, a detailed transaction report is printed by the Confidential Administrative Assistant from the SmartPay and Square user-interfaces. These reports are used to prepare daily batch deposits, at this point the depositing process mirrors the cash deposit process, except the funds are already at the bank.
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	Yes we are aware, and we have developed standard practices to ensure we continue to comply. Please see attached Library Cash Handling Procedures for more detail.
8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	We use two vendors: SmartPay & Square. Patrons can pay library fees on their accounts with a credit/debit card. Our online catalog software uses SmartPay and our meeting room software uses Square. Money received from these vendors is transferred to our bank account with the County, funds receipted into 2310580-460000 Fines and Forfeitures. Please see attached Library Cash Handling Procedures for more detail.
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	Yes. Please see attached Library Cash Handling Procedures for more detail.
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	Yes, the Library's Confidential Administrative Assistant is responsible for the Library's petty cash fund. Each Branch Manager or equivalent is responsible for the fund at their location.
11.	Who is responsible to reconcile this fund?	The Library's Confidential Administrative Assistant is responsible to reconcile this fund for the entire Library, and Branch Managers and Circulation Supervisors are responsible for reconciling these funds each week before submitting funds to the Administrative Assistant.
12.	Does your department receive and prepare invoices for payment?	Please see attached Library Cash Handling Procedures.

13.	List all staff members involved in this process	When books loaned to other library systems via Interlibrary loan have been damaged or lost, the Library sends the other library system an invoice. The Collection Development Manager assesses the item and determines the amount to be charged. A $4.00 processing fee is added to the damage fee. When a book is lost the other library system is charged the entire cost of the item plus a $20.00 lost ILL book fee. Once the amount to be charged has been determined, the Interlibrary Loans Acquisitions Assistant creates an invoice from a premade form and sends it via email to the other library system. The invoice includes the date, item information, the amount and reason for charges. The Library Acquisitions Assistant includes a W-9 and photos of the item in the case of damage. When payment is received the check is deposited with the regular Headquarters weekly deposit in the Miscellaneous Fees (LMISC) account.
14.	Describe the process followed for review and approval of invoices	
15.	How do you insure an expense is valid and appropriate?	
16.	What is your process for review and approval of county credit cards within your department?	The Library's Confidential Administrative Assistant reviews receipts for all Pcard transactions for all library employees and discusses them with the Department Head if there is anything out of the ordinary.
17.	How do you determine if funds expended on credit cards are for a valid business purpose?	
18.	As the department head, who reviews your credit card purchases?	I rarely purchases with the County credit card (partly due to the inherent difficulty with approvals) and the Library's Confidential Administrative Assistant reviews my pcard reconciliations. If I do happen to make a credit card purchase, one of the Deputy Directors will review and approve the pcard transaction in Munis so that I'm not approving my own.

19.	Are you aware of the fraud reporting hotline and how to utilize it?	Yes. This is outlined in Davis County Policy #1100.
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	Many are; however, newer employees likely are not. It may be a good idea to send this information annually, either from me or from the Commission office to make sure staff are more aware.
21.	What is your role with the creation and authorization of contracts?	I am often involved with contract creation for the Library, other staff members who initiate contracts include Deputy Directors and our Program & Outreach Manager. If contracts are created by others they need to consult with me so I know what is happening and because I need to be involved in the process. Primarily, I make certain that that when a contract is created, our department consults with and the contract is reviewed by the County Attorney's office, Information Systems, Facilities, and Risk

		Management, and at times the Controller's Office – depending on the type of contract. If the contract is below $5,000, I authorize the contract and then present a summary of low-dollar contracts in Commission meeting several times a year. If it is above this threshold, I ensure that the contract is put before the commission for approval.
22.	Who monitors and maintains contracts within your department?	Once a contract is created, and authorized, the Library's Confidential Administrative Assistant receives the contract, pays invoices for the contract, and maintains the Library's file of current contracts.
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	Not at this time.
24.	As the department head who approves your travel?	If I have travel expenses, Munis is set up to have one of the Library's Deputy Directors approve the expense.
25.	What is the process to approve travel within your department?	We follow the County policy section 600 Travel and Training. An employee would submit a request to attend an event or receive travel expense reimbursement based on the policy – it should be sent to me with enough time to meet the 10 day requirement in the policy. We give them a copy of policy section 600 and review and approve/reject the requested expense. Following the travel, the Library's Confidential Administrative Assistant and I reconcile as described in the policy.
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	No. My understanding is that the County asked us to close all of our open accounts.
27.	What is your understanding of county purchasing policy as it pertains to open accounts?	Open accounts have been replaced with credit card transactions or direct billing.
28.	Are you comfortable navigating the financial system?	Yes, though there is always something more to discover. I would greatly appreciate access to Munis data through Excel and Scott has explained I should ask to be part of a pilot that is ongoing through the IS ticket system.
29.	Do you review your budget monthly?	Yes, I review our expenditures each month as I prepare them for Library Board approval. The Library Board also reviews our finances monthly. The Library's Administrative Assistant also assists with reviewing these on a regular basis.
30.	Who within your department review's your general ledger (GL) accounts and how frequently?	
31.	Are both expense & revenues reviewed by account/line item and by whom?	
32.	Do you have areas of concern from a financial standpoint?	Not at this time.
33.	Are you aware of fraud, waste, or abuse within your department?	No.

34.	Are there areas of financial training you or your staff could benefit from?	Nothing specific at this time. We appreciate regular training from the Auditor's office. I would like to have more training on setting up and using the various dashboard options available in Munis, but that isn't strictly necessary to do my job.

Davis County Library Financial Procedures

Definitions:

Change Fund – A cash fund specifically utilized to make change for departments receiving over-the-counter payments. Change funds will not be used to reimburse expenditures or cash checks.

Cash – Includes currency, coins, checks received but not yet deposited, petty cash, and other funds not specifically referred to as charge card receipts or transactions.

Charge Card – Includes forms of electronic payment such as debit and credit cards.

Segregation of Duties – The concept of having more than one person required to complete a task or process. In business the separation by sharing of more than one individual in one single task is an internal control intended to prevent error and fraud.

SmartPay - A payment card processor contracted with the Davis County Library to collect funds for electronic payments from debit and credit cards.

Square - A payment card processor contracted with the Davis County Library to collect funds for electronic payments from debit and credit cards.

Change Funds:

Change Fund Summary by Branch Location:

Library Acct 2310580 46000		
Headquarters	Cash box	$100.00
Headquarters	Book sale	$100.00
Bountiful Branch	Cash box	$100.00
Clearfield Branch	Cash box	$100.00
Layton Branch	Cash box	$100.00
Syracuse Branch	Cash box	$100.00
Centerville Branch	Cash box	$100.00
Kaysville Branch	Cash box	$100.00
Total		$1070.0

Each branch will be provided $100 to make change and conduct business during the week. During system book sales a $100 change fund is authorized for use at the Library where the book sale is held. When not in use, the fund will be held in a safe at the Headquarters Library in Farmington.

Cash Handling Procedures:

Procedures for the handling of cash receipts are designed to provide accountability for monies received in accordance with acceptable standards of internal control. All Davis County Library employees are responsible for complying with the policies and procedures described herein.

Use of Library funds or receipts for cashing checks is prohibited. Retention of cash from outside sources for use as petty cash or making change is prohibited.

Cash should never be left unattended, for any period of time.

When a Library employee receives cash for fees, it will be entered in the patron's record in the Library computer program then it is to be deposited immediately into the cash box. At the end of the business day or following morning, all fees will be recorded in a handwritten ledger known as the "Fine Book," and the money placed in a locked safe.

Cash received for other products or services (meeting room fees, copies, books for sale, and book bags) are to be deposited into the cash box upon receipt then entered into the Fine Book. When deposits are made sales tax is designated for book sales and book bags.

A receipt is given to patrons for every cash transaction showing the date of the transaction and the amount paid for fees related to library accounts. Receipts are available upon request for copies, books sold, and book bags.

If a patron wishes to pay using a charge card, the charge will only be processed online through-one of the Library's secure credit card processors (SmartPay or Square). This is done to protect the patron's account number, expiration date, and CVV code from the risk of misuse or theft.

Safeguarding Funds:

All funds collected during open operations are stored in a cash box behind the circulation desk. After hours, all funds are kept in a locked safe. Only library staff will have access to these funds during the hours the Library is open. At the end of the last shift of the day, all funds are transferred to a lockable safe in a room separated from public service areas. The keys and codes to safes are kept secure by supervisory personnel such as the circulation supervisor.

Cash will be transferred from the branches to Library Headquarters every Thursday and Monday. After the funds are reconciled as described below, the cash is placed in a plastic deposit bag. Deposits will be certified by two staff members before being sealed in deposit bags. The bag is sealed then transported to Library Headquarters via courier. Upon arrival the bag will be delivered to the Confidential Administrative Assistant for final review and deposit.

Reconciliation of Cash:

Each morning with the exception of days the library is closed (Sundays, holidays, emergency closures), the Circulation Supervisor will retrieve the funds stored in the locked safe the previous night. The first job is to count total cash in the cash box, then compare the previous day's Fine Book receipt totals to the cash count, minus any seed money (cash in box at the beginning of **the** previous day's shift). Any discrepancies are noted in the Fine Book daily log sheet.

This will provide for adequate segregation of duties, since the cash box will be reconciled on a daily basis, generally by someone other than the person who processed the customer payment.

Cash Deposits:

Every Thursday cash receipts from Monday, Tuesday, and Wednesday will be sent to the Library Headquarters in Farmington by a Library courier. Every Monday, cash receipts from Thursday, Friday, and Saturday will be sent to Library Headquarters via courier. Fine Books from all locations are sent to Headquarters along with the cash receipts for a final review by the Confidential Administrative Assistant.

The Confidential Administrative Assistant or assigned staff will log into Munis and prepare a Misc Receipt for each libraries' deposit, SmartPay, and Square (usually 12 deposits.) All deposit slips and documentation are scanned into the County's FInancial tracking software (Munis). All funds taken in by Davis County Library branches will be deposited in accordance with Utah State Statute which requires that all funds be deposited within three banking days. When a holiday falls on a Monday or Thursday, funds will be deposited the next working day.

Charge Card Deposits:

Funds collected online by SmartPay or Square are automatically transferred to the library's bank account daily with the exception of holidays and Sundays. On Mondays and Thursdays, a detailed transaction report is printed by the Confidential Administrative Assistant from the SmartPay and Square user-interfaces. These reports are used to prepare daily batch deposits, at this point the depositing process mirrors the cash deposit process, except the funds are already at the bank.

Refunds:

In the event that a patron returns a lost book which they were charged for, a refund will be issued minus the processing fee. At each branch the electronic "Request Patron Refund" form will be filled out stating the reason for the refund. The staff member entering the form will place a note in the patron's account. Upon receipt by the Confidential Administrative Assistant, a voucher is created and paid out of revenue account number 2310580 460000. The funds will be paid out of the same account number the fee was originally receipted to. Once the voucher is processed it will be mailed to the patron.

Donations:

Patrons periodically donate library materials (Book, AV, etc.) to the Library. Donations greater than $50 in value, based on library resale values, will be recorded into a written log. Quarterly the logs will be approved at a Commission meeting.

When a patron donates money to the Library to purchase books it will be deposited into our bank account and credited to revenue account number 2310580 493000 (Private Contributions). After the books are ordered a letter will be written to the patron who donated the money to thank them for their contribution and let them know which books were purchased with the donated funds.

All large monetary donations will be approved and accepted in a Commission meeting.

Special Handling of Fees for Victims of Crime and Catastrophe:

At times, a patron will request special handling of charges accrued to their account due to theft, criminal activity, fire, flood, or other catastrophic events outside the patron's control. Each request is evaluated on a case by case basis by the Library Director in consultation with the County Attorney's Office.

Generally, the library requires the patron to provide evidence that a crime or catastrophe has occurred, then sets aside the charges associated with these items. The patron is informed that due to the circumstances of loss, the library is setting aside the cost of the items involved, and the library requests (but does not require) that the patron consider compensating the library for the materials, if at some future point they are able.

When charges are set aside, the patron is provided a list of items out on their card, blocks the patron's current account(s), and adds appropriate notes explaining the situation and circumstances to act as a record for future reference. The library then establishes a new account and library card for the patron's regular use.

Payment Plans:

The Library offers payment plans which allow patrons with larger balances to pay over the course of six months when the account balance is less than $50.00 or after the account has been referred to the commercial collection agency. Upon signing, the patron must pay a minimum of 10% of the balance owed or $10, whichever is less. Payments are included in the regular deposits. Limited library privileges will be in place during the course of the plan.

Invoicing for Interlibrary Loans (ILLs):

When books loaned to other library systems via Interlibrary loan have been damaged or lost, the Library sends the other library system an invoice. The Collection Development Manager assesses the item and determines the amount to be charged. A $4.00 processing fee is added to the damage fee. When a book is lost the other library system is charged the entire cost of the item plus a $20.00 lost ILL book fee.

Once the amount to be charged has been determined, the Interlibrary Loans Acquisitions Assistant creates an invoice from a premade form and sends it via email to the other library system. The invoice includes the date, item information, the amount and reason for charges. The Library Acquisitions Assistant includes a W-9 and photos of the item in the case of damage.

When payment is received the check is deposited with the regular Headquarters weekly deposit in the Miscellaneous Fees (LMISC) account.

Staff Absence and Cross-Training:

As needed, the Library will select and train additional staff members in one or more of the above financial procedures so that the library continues to operate effectively in the absence of the staff members generally assigned to perform financial tasks.

	Name of Department:	Facilities Management
	Date of Risk Assessment:	02/09/2026

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	Assets valued over $5K are inventoried annually.
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilfer able assets/items?	Departmental assets are tracked through the MUNIS financial system using the “690” account.
3.	How do you insure capital assets are tracked, monitored, and utilized for county purposes?	The majority of capital assets within the department are fleet vehicles, which are managed by the County Fleet Manager. After an invoice for a capital item is paid, the Controller’s Office is notified and assigns an asset number. The asset is then added to the department’s tracking spreadsheet.
4.	How often does your department receive or handle funds from customers or other entities?	Funds are received infrequently, approximately twice per year, typically from scrap metal sales.
5.	If so, what is the process followed to receipt these funds?	All funds are remitted to the General Fund and delivered to the Controller’s Office. Receipting procedure are performed according to the MUNIS user guides available on the County intranet.
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	The Accounting Technician or Administrative Secretary enters payment into the financial system following established procedures. Approvals are performed by the Director or Deputy Director. Oversight and approval controls are maintained through established workflows.
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	The department is aware of the three-day requirement and has no reason it cannot comply.

8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	N/A
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	N/A
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	N/A
11.	Who is responsible to reconcile this fund?	N/A
12.	Does your department receive and prepare invoices for payment?	Yes.
13.	List all staff members involved in this process	The Accounting Technician and Administrative Secretary.
14.	Describe the process followed for review and approval of invoices	The Accounting Technician or Administrative Secretary enters invoices into MUNIS. The invoice then proceeds through the workflow approval process, where the Deputy Director or Director review and approves or rejects the invoice.
15.	How do you insure an expense is valid and appropriate?	If an invoice is questionable, the Accounting Technician or Administrative Secretary consults with the Director or Deputy Director and verify authorization prior to payment.
16.	What is your process for review and approval of county credit cards within your department?	Department credit cards are approved by the Department Director. Requests are submitted to the Auditing Division, which coordinates issuance through the bank.
17.	How do you determine if funds expended on credit cards are for a valid business purpose?	Charges are reviewed monthly for reasonableness & business necessity. Questionable charges are reviewed with the Director or Deputy Director for approval.
18.	As the department head, who reviews your credit card purchases?	The Controller's office uploads the transactions. The Accounting Technician or Administrative Secretary will complete the transaction into MUNIS, and the Deputy

		Director to reviews and approves the charges through the workflow process.

19.	Are you aware of the fraud reporting hotline and how to utilize it?	Yes.
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	Yes. The hotline is discussed during staff meetings and posted on the bulletin board by the copier.
21.	What is your role with the creation and authorization of contracts?	The Director drafts contracts in coordination with Civil Attorneys and submits them through the Commission approval process.
22.	Who monitors and maintains contracts within your department?	The Accounting Technician maintains contract copies after approval and processes payment in accordance with contract terms. Any issues are coordinated with the controller's office.
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	A contract management software system that tracks contract expiration dates and provides automated alerts would be beneficial.
24.	As the department head who approves your travel?	Travel for the Department Director is approved by the Commission.
25.	What is the process to approve travel within your department?	Travel requests are submitted through the Accounting Technician or Administrative Secretary, who prepares the required travel authorization forms for approval.
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	The department maintains several vendor relationships where invoice are received. Most purchases, however are made using assigned department credit cards. Open accounts are established at Amazon.com, Codale Electric Supply,

		Grainger, IHS, H.E. Arbuckel (Johnstone Supply), and BradyPlus.
27.	What is your understanding of county purchasing policy as it pertains to open accounts?	Departments are not authorized to independently establish open vendor accounts. Requests for open accounts are coordinated through the Controller's Office.
28.	Are you comfortable navigating the financial system?	Yes, although continuous improvement is always encouraged.
29.	Do you review your budget monthly?	Yes. The Accounting Technician performs monthly budget reviews and brings items of concern to the Director's attention.
30.	Who within your department review's your general ledger (GL) accounts and how frequently?	The Accounting Technician reviews general ledger accounts monthly and requests journal entries through the Controller's Office if discrepancies are identified.
31.	Are both expense & revenues reviewed by account/line item and by whom?	Yes. The accounting Technician performs monthly reviews of both revenues and expenses by account.
32.	Do you have areas of concern from a financial standpoint?	No.
33.	Are you aware of fraud, waste, or abuse within your department?	No.
34.	Are there areas of financial training you or your staff could benefit from?	No.

	Name of Department:	HEALTH
	Date of Risk Assessment:	MARCH 2026

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	Annually, each office and the assets in that office.
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilfer able assets/items?	EXCEL spreadsheets. They can be assigned to specific staff and/or 'checked out'. We do not have access to the Asset Management System to enter items between $500 and $4,999.99. Pilferable assets are tracked through office supply form requests filled out by each division. Bulk orders, i.e. paper, tissues, etc. are tracked by the cases per division.
3.	How do you insure capital assets are tracked, monitored, and utilized for county purposes?	The Purchasing Division facilitates the purchase of capital assets and is responsible for assigning ID numbers, tagging, and tracking. The HD project accounting system provides accountability of expenditures for appropriate purposes.
4.	How often does your department receive or handle funds from customers or other entities?	Daily
5.	If so, what is the process followed to receipt these funds?	By mail, 2 staff members, one opens and one records in spreadsheet. Funds are then given to the appropriate finance staff person for deposit. In person, staff who receipt payments aren't the ones who prepare the deposits.
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	Kathy Beveridge, Priscilla Williams, Randee Bereece, Michelle Kendall, Camille Taylor, Amy Daily, Mandy Layton, Connie Harrop: handle

		receipts and/or deposits for HD and the duties are segregated.
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	Yes No
8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	N/A
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	N/A
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	Yes, Liz Carlisle
11.	Who is responsible to reconcile this fund?	Priscilla Williams, Kathy Beveridge, and/or, Randee Bereece
12.	Does your department receive and prepare invoices for payment?	Yes
13.	List all staff members involved in this process	Priscilla Williams, Kathy Beveridge, Randee Bereece, Michelle Kendall, Camille Taylor
14.	Describe the process followed for review and approval of invoices	The majority of invoices are system generated; with only a few manually prepared. All are approved by the Division Director, Administration.
15.	How do you insure an expense is valid and appropriate?	All expenditures must follow County Financial Policy as well as meet CFR 200 guidelines if using federal funds.
16.	What is your process for review and approval of county credit cards within your department?	Division Directors request staff to have a credit card utilizing County paperwork. The Director of Health approves all requests.
17.	How do you determine if funds expended on credit cards are for a valid business purpose?	An internal HD approval form must be filled out and approved by Division Directors, and Admin Services before a purchase can be made.
18.	As the department head, who reviews your credit card purchases?	The Division Director, Administrative Services reviews Health Director purchases.

19.	Are you aware of the fraud reporting hotline and how to utilize it?	Yes
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	Yes
21.	What is your role with the creation and authorization of contracts?	The HD divisions work with the Attorney's office for new contracts/agreements. Agreements are forwarded to the Division Director, Administration Services where they are uploaded into CivicPlus to be reviewed/approved through the County system.
22.	Who monitors and maintains contracts within your department?	Division Directors and financial staff.
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	No
24.	As the department head who approves your travel?	The Department Head's travel is verified/approved by the Division Director, Administration Services, or HD Deputy.
25.	What is the process to approve travel within your department?	Division Directors approve their staff travel by filling out an internal travel request form. This form is sent to the Administration Division for review and is then given to the Director of Health for signature approval.
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	The HD has no separate, open accounts.
27.	What is your understanding of county purchasing policy as it pertains to open accounts?	Open accounts are no longer allowed on a department basis.
28.	Are you comfortable navigating the financial system?	Yes
29.	Do you review your budget monthly?	Yes
30.	Who within your department review's your general ledger (GL) accounts and how frequently?	Liz Carlisle, daily, weekly, monthly and as needed or requested.
31.	Are both expense & revenues reviewed by account/line item and by whom?	Yes, Liz Carlisle
32.	Do you have areas of concern from a financial standpoint?	No

33.	Are you aware of fraud, waste, or abuse within your department?	No
34.	Are there areas of financial training you or your staff could benefit from?	Additional Project Accounting in MUNIS. Possibly tying to GL.

	Name of Department:	**HUMAN RESOURCES**
	Date of Risk Assessment:	February 12, 2026

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	None / NA
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilfer able assets/items?	I.S. department tracks our computer equipment / property
3.	How do you insure capital assets are tracked, monitored, and utilized for county purposes?	None / NA
4.	How often does your department receive or handle funds from customers or other entities?	N/A
5.	If so, what is the process followed to receipt these funds?	We do not take Cash
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	N/A
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	Not specifically; however, we do not take cash.
8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	None
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	NA
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	No, NA
11.	Who is responsible to reconcile this fund?	NA
12.	Does your department receive and prepare invoices for payment?	No
13.	List all staff members involved in this process	NA
14.	Describe the process followed for review and approval of invoices	Compare invoices to approved contracts
15.	How do you insure an expense is valid and appropriate?	Reviewed and approved by HR Director and/or Deputy HRD
16.	What is your process for review and approval of county credit cards within your department?	Internal communications with staff requesting or making purchases, Admin approves statements based on receipts.
17.	How do you determine if funds expended on credit cards are for a valid business purpose?	Review and confirm receipts are justified and budgeted
18.	As the department head, who reviews your credit card purchases?	Deputy HRD assigned to budget

19.	Are you aware of the fraud reporting hotline and how to utilize it?	Yes
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	Yes
21.	What is your role with the creation and authorization of contracts?	Conduct RFP when necessary and coordinate with Purchasing Mgr and Legal Dept
22.	Who monitors and maintains contracts within your department?	HR Director and Deputy HRD assigned to budget
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	No
24.	As the department head who approves your travel?	Deputy HRD assigned to budget
25.	What is the process to approve travel within your department?	Proposal/requests submitted to HRD for consideration; budget monitored by Deputy HRD
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	No
27.	What is your understanding of county purchasing policy as it pertains to open accounts?	Guided by County purchasing policies.
28.	Are you comfortable navigating the financial system?	Moderate expertise
29.	Do you review your budget monthly?	Yes
30.	Who within your department review's your general ledger (GL) accounts and how frequently?	Deputy HRD assigned to budget; as needed
31.	Are both expense & revenues reviewed by account/line item and by whom?	Expenses only; no revenues
32.	Do you have areas of concern from a financial standpoint?	None
33.	Are you aware of fraud, waste, or abuse within your department?	None
34.	Are there areas of financial training you or your staff could benefit from?	Munis system periodically

	Name of Department:	**Justice Court**
	Date of Risk Assessment:	**02/09/2026**

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	As required by county policy.
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilfer able assets/items?	The items are kept in a locked storage room and monitored by the administrative assistant.
3.	How do you insure capital assets are tracked, monitored, and utilized for county purposes?	We have basic office equipment (computers, printers, and scanners) and furniture used for county purposes.
4.	How often does your department receive or handle funds from customers or other entities?	Daily/seven days a week
5.	If so, what is the process followed to receipt these funds?	All monies taken in person by the court are processed in the court management program (CORIS) and defendants are given a receipt at the time payment is processed. All monies paid through online vendors have the option to select a receipt at time of transaction.
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	JenyAnn Zamora, Taylor Jump, Kaitlynn Crispin, and Julie Ellis are cashiers set up to take payments. Stephanie Lilly and Alissa Wardle cash out and verify cashier clerks daily. Jennifer Bingham finalizes daily journals and prepares bank deposits. Yes, we follow the segregation requirements required by the Administrative Office of the

		Courts (AOC) and the State Accounting Manual. Please note: The court just completed an Internal Control Self Assessment Audit conducted by the AOC and the finding showed 100% compliance.
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	YES NO
8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	FORTE - In house credit card provider SECURE INSTANT PAYMENTS/CORE PAYMENTS - web payment provider
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	YES
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	YES - Jennifer Bingham
11.	Who is responsible to reconcile this fund?	Jennifer Bingham - Monthly Stephanie Lilly - Quarterly
12.	Does your department receive and prepare invoices for payment?	YES
13.	List all staff members involved in this process	Alissa Wardle, Stephanie Lilly, Madi Butcher, JenyAnn Zamora, Julie Ellis, Jennifer Bingham
14.	Describe the process followed for review and approval of invoices	Submissions are reviewed by Stephanie Lilly and Jennifer Bingham. Once verified they are entered in the MUNIS program by Stephanie Lilly and approved by Jennifer Bingham.
15.	How do you insure an expense is valid and appropriate?	When we have a need we research the item and make the best decision for both the court and the county. Approval goes through Jennifer and the Judge

[illegible]

16.	What is your process for review and approval of county credit cards within your department?	Jennifer Bingham processes and submits all credit card purchases and receipts for approval by the Judge.
17.	How do you determine if funds expended on credit cards are for a valid business purpose?	No purchases are made by credit card until the need for a purchase has been verified by both the judge and administrative assistant.
18.	As the department head, who reviews your credit card purchases?	Myself and Jennifer Bingham

19.	Are you aware of the fraud reporting hotline and how to utilize it?	YES
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	YES
21.	What is your role with the creation and authorization of contracts?	N/A
22.	Who monitors and maintains contracts within your department?	N/A
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	NO
24.	As the department head who approves your travel?	My work travel is verified and approved by Jennifer Bingham
25.	What is the process to approve travel within your department?	Travel is requested through Jennifer Bingham and approved by myself.
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	Amazon Office Depot
27.	What is your understanding of county purchasing policy as it pertains to open accounts?	The county has set spending limits with these vendors. Departments pay invoices once they are received and items have been verified.
28.	Are you comfortable navigating the financial system?	YES
29.	Do you review your budget monthly?	NO Jennifer Bingham reviews it.
30.	Who within your department review's your general ledger	Myself and Jennifer Bingham

	(GL) accounts and how frequently?	Monthly, quarterly
31.	Are both expense & revenues reviewed by account/line item and by whom?	YES Myself and Jennifer Bingham
32.	Do you have areas of concern from a financial standpoint?	NO
33.	Are you aware of fraud, waste, or abuse within your department?	NO
34.	Are there areas of financial training you or your staff could benefit from?	None at this time.

	Name of Department:	Public Works
	Date of Risk Assessment:	4-9-26

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	Depends on the asset. Most assets are inventoried annually, while items like fuel are inventoried continually.
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilferable assets/items?	Supervisors oversee non-capital and pilferable items. Varies by work group.
3.	How do you insure capital assets are tracked, monitored, and utilized for county purposes?	Inventory lists and supervisor oversight.
4.	How often does your department receive or handle funds from customers or other entities?	Rarely
5.	If so, what is the process followed to receipt these funds?	We use a Forte Account
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	Elaine and Kori. Elaine inputs transactions. Kori stamps checks and oversees revenues.
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	Yes. No issues
8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	Forte
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	Yes
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	No
11.	Who is responsible to reconcile this fund?	NA
12.	Does your department receive and prepare invoices for payment?	Yes
13.	List all staff members involved in this process	Kori, Elaine and myself

14.	Describe the process followed for review and approval of invoices	Approved by administrator. Processed and paid by Kori and Elaine, depending on the invoice.
15.	How do you insure an expense is valid and appropriate?	All expenses are approved and reviewed by admin.
16.	What is your process for review and approval of county credit cards within your department?	All approvals are through me.
17.	How do you determine if funds expended on credit cards are for a valid business purpose?	All expenses are reviewed by admin. All unknown expenses are questioned.
18.	As the department head, who reviews your credit card purchases?	My supervisors or I

19.	Are you aware of the fraud reporting hotline and how to utilize it?	Yes
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	Yes. The number is posted
21.	What is your role with the creation and authorization of contracts?	I work with Kori and legal to produce contracts and get them authorized.
22.	Who monitors and maintains contracts within your department?	Contracts are monitored and maintained by Kori, Jason and Myself.
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	No
24.	As the department head who approves your travel?	I approve all travel. Kori processes all requests.
25.	What is the process to approve travel within your department?	Travel requests come to me from Kori for my approval.
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	Staker, Lakeview, Granite, Geneva, Cal ranch and Colonial Building Supply.
27.	What is your understanding of county purchasing policy as it pertains to open accounts?	All open accounts are approved through purchasing
28.	Are you comfortable navigating the financial system?	Mostly
29.	Do you review your budget monthly?	Yes
30.	Who within your department reviews your general ledger (GL) accounts and how frequently?	Kori, at least monthly.
31.	Are both expenses & revenues reviewed by account/line item and by whom?	Kori, Elaine, Jason and myself

32.	Do you have areas of concern from a financial standpoint?	No
33.	Are you aware of fraud, waste, or abuse within your department?	No
34.	Are there areas of financial training you or your staff could benefit from?	We are always willing to get more training.

Commissioners: Lorene Kamalu Bob J Stevenson John Crofts Rotating Members: Tracy Probert Heidi Voordeckers

MEMORANDUM

TO:	Kelly Sparks, Davis County Sheriff's Office
FROM:	Lorene Kamalu, Davis County Audit Committee Chair
DATE:	February 3, 2026
RE:	Financial Risk Assessment – due May 4, 2026

Audit Committee

Our records indicate that a Financial Risk Assessment form for the Davis County Sheriff's Office should be submitted by your office this year. This assessment will help each department be mindful of how they are conducting business and to identify any possible risks, as well as provide your risk assessments to the Audit Committee.

At this time we are requesting an updated form to be received from your office. Please complete the attached Financial Risk Assessment form and return it to the Commission Office no later than May 4, 2026. Thank you for your cooperation and efforts.

Davis County Administration Building - P.O. Box 618 – Farmington, Utah 84025
Telephone: (801) 451-3200
e-mail: commissioners@daviscountyutah.gov - website:

	Name of Department:	**Davis County Sheriff**
	Date of Risk Assessment:	**04/14/2026**

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	At the moment, we are conducting an ongoing asset update and monitoring effort. We will be participating in providing annual reports to the Controller's Office
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilferable assets/items?	IS does track computers and monitors. Cell phones and Mobile Hotspots are tracked internally by a Division Lieutenant. Sheriff's Office office supplies are tracked via a checkout sheet.
3.	How do you ensure capital assets are tracked, monitored, and utilized for county purposes?	Capital assets are recorded in the respective GL account, and the county records them in the fixed asset listing. The Sheriff's Office recently started collaborating with the Controller's Office on an annual verification of physical possession.
4.	How often does your department receive or handle funds from customers or other entities?	Daily
5.	If so, what is the process followed to receive these funds?	The Sheriff's Office receives funds in cash or checks, records them in a receipt book, and deposits them into a safe. Cashman picks up the money and deposits it with Wells Fargo - Cashman is unable to accept coins, which has created issues. The Corrections office receives funds in cash or checks and deposits them into a safe. A Summit employee picks these

		up on M, W, F, and prepares the deposit while also recording the transactions in our Inmate Accounting System. A Jail Admin Specialist records the checks received for Inmate accounts in Team 3 and places them in Team 3. The Accountant then receives the checks and processes Desktop Deposits in Team 3 and Wells Fargo. Intake receives money from individuals taken into custody. Those funds are recorded in Team 3 and deposited into a kiosk, where Summit collects and deposits them through Brinks' services. We have kiosks in Intake, Jail lobby, AMP, and the Visiting lobby. Summit collects the funds from the machines and prepares the deposit for Brinks. The deposit slip and paperwork are given to the DCSO Finance team, who prepare the information for the Controller's office to input into Munis. The Business Manager approves the transactions in Munis with the Chief Deputy over Admin as backup
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	Sheriff's Office Admin staff receive checks and cash, and either put them in the safe or give checks to the DCSO Accountant. Jail Admin Specialists put checks and cash into the Safe for Summit to pick up. Intake staff receive money and put it into a safe for the Summit employee to process. AMP employees take payments and place them into the safe. Summit employee and DCSO Finance staff

		process safe contents. Occasionally, the Crime Lab will collect seized funds and turn them over to DCSO finance staff for deposit. The Business Manager will approve the deposits in Munis that are entered into Munis by the Controller’s Office (Chief Deputy over Admin as backup delegate for the Business Manager).
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	Yes, we are aware. Delays with the vendor (Cashman, Summit or Brinks) or IT issues could cause delays in this process.
8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	1. County General Bank Account 2. Inmate Services Bank Account 3. Forte - Merchant Account 4. Team3 Jail Account 5. Seized Funds
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	We are consistently reviewing and perfecting the processes
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	Change Fund - Sheriff’s Office Susan Change Fund - Corrections Office Viterna DCSO Business Manager audits the cash total every month
11.	Who is responsible to reconcile this fund?	Annie Cook, Business Manager
12.	Does your department receive and prepare invoices for payment?	The Business Manager and the Accountant receive invoices, send them to the appropriate parties for approval, and then send them to the Controller’s office. The same team also reconciles

		invoices and creates packets for the Controller's Office to process and enter into Munis.
13.	List all staff members involved in this process	The Confidential Secretary occasionally creates per diem invoices and occasional reimbursement requests associated with Travel
14.	Describe the process followed for review and approval of invoices	Recurring invoices are typically signed by a Supervisor or a responsible delegate with an "Okay to pay" designation. All invoices are entered by the Controller's Office then reviewed and approved by the Business Manager in Munis.
15.	How do you ensure an expense is valid and appropriate?	1. Was it budgeted for? 2. Was it approved by a Supervisor? 3. Is it from a known vendor? 4. Is the amount within reason? 5. Does the invoice appear correct? 6. Was it anticipated? 7. Is it known why we received the invoice? 8. Can we confirm possession of the item(s)? 9. Is the GL account appropriate for the expense?
16.	What is your process for review and approval of county credit cards within your department?	Applications for credit cards are approved by the Chief Deputy. The primary reviewer/approver is the Chief Deputy in the employee's chain of command. The backup reviewer/approvers are the other Chief Deputies and the Sheriff. After the application is completed, the

		confidential secretary forwards an electronic copy to the Controller's office for setup. The credit card is assigned to the Controller's office for reconciliation. The Business Manager reviews and approves all P-Card transactions entered into Munis with a Chief or the Accountant as backup.
17.	How do you determine if funds expended on credit cards are for a valid business purpose?	For some transactions, a purchase request is submitted in advance and approved by the appropriate supervisors. For some transactions, the purpose is stated on the receipt or in documentation received from the purchaser. Receipts must accompany all purchases. If travel-related, the receipt must include the travel number and be within the travel dates and area.
18.	As the department head, who reviews your credit card purchases?	The Confidential Secretary compares the bank statement to our accounting system on behalf of the Office Manager and the Executive Staff. The Confidential Secretary compares the bank statement to our accounting system on behalf of the Office Manager and the Executive Staff. The Controller's Office enters P card transactions into Munis, asking questions and ensuring backup documentation is available. The Chief Deputies and Business Manager review and approve credit card purchases as part of the reconciliation process.

19.	Are you aware of the fraud reporting hotline and how to	Yes.

	utilize it?	
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	Our Confidential Secretary sent an email to all DCSO employees with the details
21.	What is your role with the creation and authorization of contracts?	Chiefs work with vendors and cooperate with Legal where appropriate. All contracts go through the County Commission for approval.
22.	Who monitors and maintains contracts within your department?	Currently, the DCSO Admin office is helping the Finance staff monitor contract tracking and is working with appropriate Chiefs to ensure contract renewals are happening on time. Approved contracts with financial impact are sent to the Controller's office when signed copies are available.
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	We are working to improve our processes for fixed assets and are consistently seeking opportunities to enhance them.
24.	As the department head who approves your travel?	To date, this Business Manager has not had a Travel request. Such a request would be approved by the Chief Deputy
25.	What is the process to approve travel within your department?	Travel/Training requests go through the chain of command for approval, including a budget review by the Business Manager if there is a cost associated.
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	I do see one open purchase order for $20,000 with Bradyplus company for custodial supplies in the queue for Commission approval.

27.	What is your understanding of county purchasing policy as it pertains to open accounts?	Fiscal Policies are available on the Controller’s website, **Subsection 03.06.0104 Purchasing Agent Authority And Duties**
28.	Are you comfortable navigating the financial system?	As I am new to this role, I am reasonably comfortable and have ready access to resources to help me as I gain proficiency.
29.	Do you review your budget monthly?	We have developed a new report and are sending it to all senior staff members each month.
30.	Who within your department reviews your general ledger (GL) accounts and how frequently?	The Business Manager is in continuous communication with the Controller’s office as they work through transaction approvals. We review financial performance monthly.
31.	Are both expense & revenues reviewed by account/line item and by whom?	Expenses and revenues at the transaction level are reviewed and approved by the Business Manager daily. The overall review by Org and Object Category is conducted monthly by both the Business Manager and senior staff members.
32.	Do you have areas of concern from a financial standpoint?	No.
33.	Are you aware of fraud, waste, or abuse within your department?	No. Possibly printing more than necessary, but we are working on it.
34.	Are there areas of financial training you or your staff could benefit from?	Yes. I am new to this role, and we are continually learning and improving.

	Name of Department:	SURVEYOR
	Date of Risk Assessment:	04/07/26

	Risk Assessment Questions:	**Comments:**
1.	How frequently do you inventory assets assigned to your department?	DAILY
2.	How do you identify and track departmental (non-capital) assets? How do you track highly pilfer able assets/items?	WE ARE AWARE OF WHAT WE HAVE AND KEEP TRACK. GPS IS THE ONLY ITEM AND IT IS LOCKED IN THE OFFICE WHEN DEPARTMENT IS NOT HERE.
3.	How do you insure capital assets are tracked, monitored, and utilized for county purposes?	WE ARE AWARE AND MONITOR DAILY.
4.	How often does your department receive or handle funds from customers or other entities?	IT VARIES FROM DAY TO DAY.
5.	If so, what is the process followed to receipt these funds?	A PAPER RECEIPT IS GIVEN WHEN MONEY IS RECEIVED.
6.	List all staff members involved with the receipting process and what are their responsibilities? Do you have segregation of duties for the receipting process?	MAX, JEREMIAH, LOUISE, BAS. WE ALL COLLECT MONEY AND GIVE RECEIPTS. NO SEGREGATION OF DUTIES
7.	Are you aware of Utah State Code 51-4-2 (2.a) which requires that each officer shall deposit public funds daily if practicable, but not later than once every three banking days? Is there any reason that your department cannot comply with this law?	YES WE COMPLY TO THE LAW UNLESS LOUISE IF OUT OF THE OFFICE.
8.	List all electronic accounts utilized by your department for the collection of funds or cash receipts from customers?	TYLER MUNIS
9.	Have you reviewed and understand the approval process for use of all new and existing electronic accounts?	YES
10.	Do you have a petty cash or change fund, if so, who is the custodian of it?	YES WE KEEP $39.96 IN CASH TO USE FOR CHANGE WHEN NEESSARY. LOUISE MILLER
11.	Who is responsible to reconcile this fund?	LOUISE MILLER
12.	Does your department receive and prepare invoices for payment?	YES
13.	List all staff members involved in this process	MAX & LOUISE JEREMIAH WILL IF MAX OUT OF OFFICE.
14.	Describe the process followed for review and approval of invoices	LOUISE ENTERS INVOICES AND MAX OR JEREMIAH APPROVES THEM.
15.	How do you insure an expense is valid and appropriate?	WE ONLY DO EXPENSES THAT ARE VALID & APPROPRIATE.
16.	What is your process for review and approval of county credit cards within your department?	MAX JEREMIAH & BAS HAVE THE CREDIT CARDS. MAX APPROVES PURCHASE.

18.	As the department head, who reviews your credit card purchases?	MAX AND THEN THE CONTROLLER DEPARTMENT.

19.	Are you aware of the fraud reporting hotline and how to utilize it?	NO
20.	Are the employees in your department aware of the fraud reporting hotline and how to use it?	NO
21.	What is your role with the creation and authorization of contracts?	WE DO NOT DEAL WITH CONTRACTS
22.	Who monitors and maintains contracts within your department?	N/A
23.	Is the county lacking policy/procedure that could serve as a benefit to your department?	NO
24.	As the department head who approves your travel?	MAX AND THEN THE CONTROLLER DEPARTMENT. JEREMIAH WILL APPROVE FOR MAX.
25.	What is the process to approve travel within your department?	LOUISE DOES TRAVEL REQUEST. AFTER IT IS APPROVED BY CONTROLLER THE NECESSARY INVOICES ARE ENTERED FOR TRAVEL & MEALS. MAX APPROVES INVOICES AND RECONCILLIATIONS. JEREMIAH WILL APPROVE FOR MAX.
26.	Does your department have or use any open accounts with vendors, if so, list names of vendors?	NO
27.	What is your understanding of county purchasing policy as it pertains to open accounts?	N/A
28.	Are you comfortable navigating the financial system?	YES
29.	Do you review your budget monthly?	YES
30.	Who within your department review's your general ledger (GL) accounts and how frequently?	LOUISE MONTHLY
31.	Are both expense & revenues reviewed by account/line item and by whom?	YES LOUISE
32.	Do you have areas of concern from a financial standpoint?	NO
33.	Are you aware of fraud, waste, or abuse within your department?	NO
34.	Are there areas of financial training you or your staff could benefit from?	FRAUD LINE