

MINUTES
OF THE KANE COUNTY BOARD OF COMMISSIONERS
MEETING HELD **JULY 26, 2016**
IN THE
KANE COUNTY COMMISSION CHAMBERS,
76 NORTH MAIN, KANAB, UTAH

Present: Chairman Dirk Clayson, Commissioner James L. Matson, Commissioner Lamont Smith, Attorney Rob Van Dyke, and Clerk/Auditor Karla Johnson

CALL MEETING TO ORDER & WELCOME:

Chairman Dirk Clayson

PRAYER: Senior Co-Ordinator Craig Hansen.

PLEDGE OF ALLEGIANCE: Commissioner Lamont Smith

CITIZEN PUBLIC INPUT: None

REGULAR SESSION:

1. Review of 2015 Audit Report, Kimball & Roberts / Commissioner Clayson

Commissioner Clayson updated the Commission regarding the misappropriation of County Fund, and his responsibility to certify the audit report on the state website.

Gabe Miller and Rick Roberts of Kimball and Roberts, presented the audit report of the 2015 financial year and the Financial Statements for December 31, 2015.

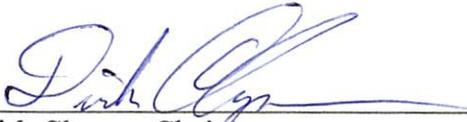
They discussed the process for auditing and why they may or may not uncover fraud. The total amount of materiality was greater than the actual theft on a yearly basis.

Commissioner Clayson would like to have someone come in that is more fraud oriented. Commissioner Clayson also asked about the law regarding certifying the audit report to the state.

Attorney Van Dyke explained that the law requires it certified but it is malfeasance if you certify it and it is incorrect.

Motion to accept the Kane County Financial Statements of December 31, 2015 prepared by Kimball & Roberts, made by Commissioner Smith and the Motion carried with all Commissioners present voting in favor.

WHEREUPON MEETING ADJOURNED



Dirk Clayson Chairperson



Karla Johnson Clerk/Auditor