Davis County Audit Committee
Meeting Minutes

The Davis County Audit Committee met in room 104F of the Davis County Administrative Building at 61 S Main St, Farmington, UT 84025 on Tuesday, April 9, 2019, at 3:00 p.m. Notice of this meeting was given under the requirements of Utah Code Annotated §52-4-202.

Davis County Staff present were: Curtis Koch, Clerk/Auditor; Blake Woodall, Internal Auditor; Mike Kendall, Civil Attorney; Mark Altom, Treasurer; Commissioner Lorene Kamalu; Commissioner Bob Stevenson; Commissioner Randy Elliott; and Shairise Bills, Deputy Clerk/Auditor.

The meeting commenced at 3:11 p.m.

Agenda Items for Discussion:

Discussion of Draft Audit Committee Charter—Presented by Curtis Koch *(Minute 1:20)*

Curtis distributed the proposed, drafted Audit Committee Policy and reviewed each section. It is based on previous attempts at developing this policy as well as some inclusions from the State's Audit Committee Charter. The first Audit Committee meeting was in 2016, but it has not consistently continued. This policy intends to implement an official committee and outlines membership, meeting schedule, and duties of the committee. The Commission will govern the committee, not the County Auditor, as has been done in the past.
(See Attachments A1-A3 and B1-B4.)

Next steps *(Minute 53:28)* — Curtis will make some modifications to the policy to include a section for the Uniform Fiscal Procedures Act. He suggested getting the Attorney's input for adding any language that might be necessary, determining member appointments to the committee, and reviewing internal controls. Commissioner Stevenson would like to initially hold monthly meetings until the direction of the committee is understood.

Sales Tax Paid *(Minute 56:03)* — There was a short discussion of whether the County should be paying sales tax or not.

Commissioner Elliott moved to closed session to discuss the Financial Risk Assessment Progress Update as permitted under Utah Code Annotated §52-4-205. Commissioner Kamalu seconded the motion. All voted Aye. Closed session began at 4:18 p.m.

The meeting adjourned at 4:50 pm.

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/Auditor's Office, and attachments are noted as follows:

A1-A3. Audit Committee Policy Draft
B1-B4. State Audit Committee Charter Template

Minutes prepared by:

Shairise Bills
Deputy Clerk/Auditor

Approved on: May 6, 2019

_/s/Bob J Stevenson_____
Committee Chair