

CACHE COUNTY AUDIT COMMITTEE MINUTES

February 3, 2022

The Cache County Audit Committee convened on February 3, 2022 at 2:00p.m. in the Cache County Historic Courthouse, County Council Chambers, 199 North Main, Logan, Utah.

MEMBERS PRESENT: Audit Committee Chair Karl Ward, Council Member Barbara Tidwell (via phone), County Executive David Zook, Citizen Representative Alan Allred

MEMBERS EXCUSED: Council Member Paul Borup

OTHER ATTENDANCE: County Clerk/Auditor Jess Bradfield, County Attorney John Luthy, Finance Director Cameron Jensen, Senior Financial Analyst Philip Noble, County Treasurer Craig McAllister, Deputy Clerk Bryson Behm

1. REVIEW & APPROVAL OF MINUTES

DISCUSSION: Approval of Minutes

ACTION: Karl Ward motioned to approve the minutes; Alan Allred seconded

MOTION PASSES UNANIMOUSLY

2. EXTERNAL AUDIT REPORT

DISCUSSION: Mr. Bradfield – Auditor’s Report; Bradfield addressed the committee about the completed audits performed by Kate Becker and Matt Regan. The audits consisted of the Money Management Act and a revenue and finance code audit. The audit on the Money Management Act found that the county was in compliance, while the audit of revenue and finance found county code errors and recommended to the committee that ordinances be drafted to fix the errors. County code still charges the Auditor’s office with managing county finances, but should be listed under the Finance Department as part of the County Executive’s responsibilities. The errors occurred when the Auditor’s office was combined with the Clerk’s office and code was never fully updated to reflect the changes. County Attorney John Luthy agreed and told the committee his office will get started drafting ordinances. County Treasurer Craig McAllister sought clarity in some sections of the audits and those were addressed by the finance department.

3. NEXT SCHEDULED MEETING

4. ADJOURNMENT

The meeting adjourned at approximately 3:00 p.m.