# CACHE COUNTY AUDIT COMMITTEE MINUTES
# September 2nd, 2021

The Cache County Audit Committee convened in a regular session on September 2nd, 2021 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**;** Executive David Zook; Council Member Barbara Tidwell; 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 Executive Chief Deputy Bryce Mumford; County Treasurer Craig McAllister; Deputy Clerk Bryson Behm

**1. REVIEW & APPROVAL OF MINUTES**

**DISCUSSION:** None

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

**MOTION PASSES UNANIMOUSLY**

**2. AUDITOR'S REPORT**

**DISCUSSION: Auditor Jess Bradfield**

Auditor Bradfield presented 2021 performance audit takeaways. Bradfield expressed in the future he will discuss audits with the committee prior to council review. As part of presentation, Bradfield presented the committee with 103 pages of legal requirements audited during the Recorder's office audit. The first lines of the document presented code issues, more than 102 pages contained legal requirements that were being met by the Recorder's office. Bradfield stressed that both the Recorder and Executive's offices are well run.

Regarding the audit, Bradfield discussed why the Recorder's office should be allowed to utilize more of the fees collected within that office. Bradfield gave the analogy that not allowing fees to be utilized for services is similar to an individual being required to pay for their lawn to be mowed up front, but not receiving service for more than 6 weeks. Fees are paid for a service and the money should be spent ensuring that service is provided in a timely manner. Bradfield expressed that there is an immediate need to bring on more staff, either hired or contracted, to fill the existing work gap in the Recorder's office created by an increase work load.

Some of the other items for discussion included the creation of a centralized records management system would benefit county departments and combining the offices of the Surveyor/Recorder. Executive Zook expressed a desire for more research into records management systems. Barbara Tidwell asked if the office of the Executive/Surveyor should be separated and what type of wage it would require. Bradfield explained that those would ultimately be council decisions for Council because it would be an elected position. County Attorney John Luthy clarified that code allows the position to be contracted out when the position is consolidated. Councilmember Ward said that he would discuss the issue with the previous surveyor for their insight. Councilmember Tidwell asked when the surveyor position would go on the ballot if separated from the Executive. Executive Zook explained that the new position would go into effect at the end of his term and could be voted on in November 2022, if council desired to split the office.

Bradfield expressed gratitude for the part time auditors and said these performance audits represented a good first step for the county and that he looked forward to more input from the audit committee regarding the scope of future audits.

**3. INTERNAL AUDIT DISCUSSION**

**DISCUSSION: Audit Committee Chair Karl Ward**

Chair Ward expressed that the council does not see a need for any performance audits unless there are signs for concern. Community Representative Allan Allred stated that the internal audits are for very specific items and would like to ensure the scope of the audit is predetermined. Executive Zook agreed with Karl that the auditor should examine when there is concern. He suggested that performance audits may also be beneficial when there is department head turnover as a way to mitigate unknown issues that may exist. Councilmember Tidwell likes the idea of an exit audit or review. Attorney Luthy would like a clearer definition of what constitutes a performance audit. Allan Allred agreed. Executive Zook likes the idea of a checklist of review items, but expressed that auditors may, at times, be required to examine departmental structure, which can impact departmental performance.

Auditor Bradfield requested increased clarity regarding the parameters of future performance audits to ensure the Auditor was aligned to the direction of the Audit Committee. Bradfield noted that the County Assessor has discussed the possibility of retiring in 2022, which would be one of the possible triggers for an audit. The committee agreed to discuss performance audit parameters in future meetings.

**4. ADJOURNMENT**

The meeting adjourned at approximately 2:45 p.m.