CACHE COUNTY AUDIT COMMITTEE MINUTES
June 7th, 2021

The Cache County Audit Committee convened in a regular session on June 7th, 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**;** Council Member Paul Borup; Citizen Representative Alan Allred

MEMBERS EXCUSED: Council Member Barbara Tidwell, County Executive David Zook

OTHER ATTENDANCE: County Clerk/Auditor Jess Bradfield; County Attorney James Swink; Senior Financial Analyst Philip Noble, County Executive Chief Deputy Bryce Mumford; County Treasurer Craig McAllister; External Auditor Mike Kidman; External Auditor Jason Sleight

1. REVIEW & APPROVAL OF MINUTES

DISCUSSION: Alan Allred recommended spelling correction to minutes.

ACTION: Alan Allred motioned to approve the minutes; Paul Borup seconded

MOTION PASSES UNANIMOUSLY

2. EXTERNAL AUDIT REPORT

DISCUSSION: External Auditor Jason Sleight provided an overview of changes to external audit from the Governmental Accounting Standards Board.

Mr. Sleight presented that overall, the County is doing well coming out of the economics resulting from COVID. However, the hotel room tax was significantly down in 2020, but will not impact the overall budget.

Mr. Noble pointed out that CCEMS will become a merger and show in future balances. It will be presented later in the year at a budget amendment, but he wanted to ensure everyone is aware of how it will impact the budget.

Mr. Sleight noted that the external audit is required to disclose all budget violations. There were no budget violations. All budget expenditures exceeded actual expenditures. He noted that Cache County is doing a good job operating within required parameters. All federal funds were used within mandated requirements.

There will be a recommendation that meeting notifications be posted earlier to the public website. This has been a recommendation for multiple years. Mr. Bradfield, appointed as clerk in late 2020, said that his department will work to remedy public notifications compliance.

The external auditors recommend that departments work closely with Finance regarding grant usage to ensure communication is open and collaborative. Reporting can be an issue, so it is best to work closely with Finance.

3. NEXT SCHEDULED MEETING

Thursday, July 1, 2021 at 2:00 p.m.

4. ADJOURNMENT

The meeting adjourned at approximately 2:40 p.m.