

CACHE COUNTY AUDIT COMMITTEE MINUTES

December 2nd, 2021

The Cache County Audit Committee convened on December 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, Council Member Barbara Tidwell, Council Member Paul Borup, County Executive David Zook

MEMBERS EXCUSED: Citizen Representative Alan Allred

OTHER ATTENDANCE: County Clerk/Auditor Jess Bradfield, County Attorney John Luthy, Finance Director Cameron Jensen, Senior Financial Analyst Philip Noble, County Treasurer Craig McAllister, Herald Journal Staff Writer Sydney Dahle

1. REVIEW & APPROVAL OF MINUTES

DISCUSSION: Approval of Minutes

ACTION: David Zook motioned to approve the minutes; Barbara Tidwell seconded

MOTION PASSES UNANIMOUSLY

2. EXTERNAL AUDIT REPORT

DISCUSSION: Mr. Bradfield – Auditor’s Report; Desires the audit committee to be more involved in future audits, possible Auditors have been interviewed in preparation for future internal audits, goals for 2022, discussion on how committee wants future audits to be ran.

Mr. Luthy – Discussion on what the code says about when and how to run internal and external audits, county code states that County Auditor must perform annual audits for each office. The county code requires significant updates.

Mr. Ward – Invited all members of the committee to read the county and state code and come up with a specific plan to create a process for internal audits in the future.

Discussion of separating Clerk/Auditors office; preliminary estimate of split from research conducted by the finance office, which would require an additional elected officer salary, the salary of a chief deputy, the salary of a new office location, and the possibility of a office administrative assistant. The deadline to split the office for the 2022 election is February 1, 2022. Councilmember Ward stated that it was, “Way too short of a window to make a decision this significant.” Both Mr. Ward and Mr. Borup acknowledged that further discussion on the matter is appropriate, but a vote to split the clerk/auditor office for the 2022 election would be “very irresponsible.”

Mr. McAllister – Update on collections and delinquent parcels from Treasures office, 96.07% money collected.

3. NEXT SCHEDULED MEETING

Thursday, January 20, 2022 at 2:00 p.m.

4. ADJOURNMENT

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