DRAFT MINUTES
CACHE COUNTY AUDIT COMMITTEE
May 5, 2022 at 2:00 p.m.

MEMBERS PRESENT: Chair Karl Ward, Councilmember Paul Borup, County Executive David Zook, Citizen Representative Alan Allred
MEMEBERS EXCUSED: Councilmember Barbara Tidwell
STAFF PRESENT: Attorney John Luthy, Clerk/Auditor Jess Bradfield, Financial Analyst Phillip Noble, Chief Deputy County Executive Dirk Anderson, Finance Director Cameron Jensen
OTHER ATTENDENCE: Jason Sleight

Call to Order – Chair Karl Ward

Action Items
1. Approval of Minutes (April 7, 2022)
Action: Motion made by Alan Allred to approve the minutes from the April 7, 2022; seconded by Councilmember Paul Borup
Motion passes.

Discussion Items
1. County Clerk/Auditor Report
Cache County Clerk/Auditor Jess Bradfield reported on the 2021 and 2022 annually required State Fraud Risk Assessments. Bradfield explained that the county has been deemed to have low risk for fraud. The committee briefly discussed ways the county could receive a perfect score in future years by: 1) Ensuring all elected officers complete trainings on the State Auditor's website and; 2) Implementing a county wide cash receipting policy.

Councilmember ward asked how Cache County compares to other counties within Utah. Clerk/Auditor Bradfield explained that the State Auditor's office has commented that Cache County has a good separation of powers/duties and believes Cache County is doing a good job in relation to risk. Bradfield explained that a good score does not discount the need for ongoing improvements. Philip Noble asked the role of the council in the audit. Jason Sleight commented that the council needs to be made aware of the results. Bradfield asked Karl Ward if he would be willing to present the Fraud Risk Assessments to the council on behalf of the audit committee. Councilmember Ward asked for the definition of "governing body members." Clerk/Auditor Bradfield explained that his original interpretation was that it meant the council, but that it may also include all other elected officials because there are also trainings on the auditor's website for those officials.

Councilmember Borup asked the external auditor and citizen Representative if they believed the separation of duties presented in the annual assessment went far enough for Cache County's form of government. Jason Sleight spoke to the assessment and that if the answer is 'yes' on the sheet, then yes it would meet requirements. Borup asked Alan Allred if, from a budgeting standpoint it was thorough. Allred responded that it could be more thorough, but it meets the standard that has been set.

2. External Audit Engagement: Jones-Simkins
Jason Sleight from Jones-Simkins reported that when the State Auditor's office looks at Jones Simkins report, there has never been an added recommendation or finding from the Auditor's office for Cache County.

Jones Simkins has thus reviewed all federal funds, sales tax revenue, checks, grant documents, cash receipting, expenditures, deposits, fixed asset additions, treasurer's tax fund, merger of CCEMS, state compliance test, and conducted 60 random department transaction reviews. Sleight indicated that the audit is nearing its completion and that he hopes to perform some more interviews with county officials before the audit is finished.

3. Internal Audit
Committee members were invited to provide input regarding what items they would like the Internal Auditor to audit in 2022 & 2023. Alan Allred suggested following up on the items listed in the fraud risk assessment where the county did not receive points. Cameron Jensen said he would examine a future policy.

Bradfield discussed the ongoing audits by the Internal Auditors. The Senior Citizen Center was found to hold original contracts for the county, which will be transferred to the Clerk's office.

Bradfield asked for additional audit items and direction from the committee. Alan Allred said that Senior Citizen Center audit was a good start and perhaps entities that are related to the county or could supplement the external auditor's report. Bradfield briefly mentioned that the internal auditor would be examining financial transactions of the finance department.

Jason Sleight reminded the Committee about questions regarding the county's tax ID number being used in various accounts.

4. Other Items
Next Meeting: June 2nd, 2022

Adjourn