DAVIS COUNTY AUDIT COMMITTEE
MEETING MINUTES
BOARD OF DAVIS COUNTY COMMISSIONERS

The Davis County Audit Committee met in room 201A of the Davis County Administration Building located at 61 S Main Street, Farmington, UT 84025 on Monday, January 10, 2022 at 10 am. Notice of this meeting was given under the requirements of Utah Code Annotated §52-4-202.

Davis County Audit Committee present:

Commissioner Bob Stevenson, Commissioner Randy Elliott, Commissioner Lorene Kamalu, Tracy Probert, John Nixon

Davis County staff present:

Curtis Koch, Clerk/Auditor; Blake Woodall, Internal Auditor; Neal Geddes, Chief Deputy Civil Attorney; Shauna Brady, Commission Office, Jason Lund and Alex Florek, Auditors, Carver, Florek and James

Public present: None

Agenda as posted:

PUBLIC NOTICE is hereby given that the Board of Davis County Commissioners, Farmington, Utah, will hold an Internal Audit Committee Meeting at the Davis County Administration Building, 61 South Main Street, Suite 306, Farmington, Utah, commencing at **10 a.m. on Monday, January 10, 2022.**

AGENDA:

1. Approval of Meeting Minutes: September 8, 2021
2. Next meeting: March 7, 2022
3. Carver, Florek & James audit review
4. 2022 Financial Risk Assessments Schedule

CLOSED SESSION

Motion to adjourn to closed session, if necessary, for reasons permitted under UCA 52-4-205.

1. Pending Audits
2. Fraud & Ethics Hotline
3. Recurring Audit Work Review

RECONVENE

Action taken, if any, regarding matters discussed in closed session.

Disclaimer:

The meeting was an open dialogue. Critical points in the discussion have only been briefly summarized. The reader may refer to the audio recording and the publicly distributed materials for further clarification of content.

Agenda Items for Discussion:

1. Meeting Minutes: January 10, 2022

   Tracy Probert, CF&J Auditor, made a motion to approve, Commissioner Elliott seconded the motion. All voted aye.

2. The next Audit Committee meeting is scheduled for March 7, 2022.

3. Jason Lund reported on the 2020 Davis County Audit. This was the first audit conducted on Davis County for Carver, Florek and James (CFJ). CFJ began by sending questionnaires to all County departments to help become better acquainted with them.

   Jason presented only two items on the audit findings of the Schedule of Expenditures of Federal Awards (SEFA). First, there were a couple of amounts recorded incorrectly – "ticky-tac stuff" and "technicalities." Curtis said after a transition in staffing, his staff received SEFA training.

   Second, there were deficient balances in the SSBG and CDBG funds. This is basically a timing issue. Jason suggested drawing down the money of these grants sooner to improve the process.

   Commissioner Stevenson asked Jason if CFJ could be contracted to perform an analysis of specific departments in the County. Jason said it is possible if they follow procedures of engagement that would include clearly defined expectations and a scope of what is needed, including itemized list. He suggested July would be a good time of year to do this.

   Curtis said he would like to see the annual audits completed earlier in the year. Jason will discuss this with CFJ. They will report the current audit to the Audit Committee earlier this year.

   Blake confirmed risk assessments for the Clerk/Auditor and Treasurer's Offices will be performed by Carver, Florek and James. Shauna confirmed Risk Assessment forms were recently sent to the Attorney's Office, the Justice Court, and the Facilities Director

Closed Session:
Commissioner Kamalu made a motion to move to a closed session as permitted under Utah Code Annotated §52-4-205. Commissioner Elliott seconded the motion. All voted Aye.

Meeting Reconvened:
No action was taken regarding matters discussed in closed session.

Commissioner Elliott made a motion to adjourn the meeting. Commissioner Kamalu seconded the motion. All voted aye.

The audio recording for this meeting is available based upon the County's current retention schedule.

Minutes prepared by:
Shauna Brady
Commission Office

Approved on: 3/15/22

Bob J Stevenson, Audit Committee Chair

All documents from this meeting are on file in the Davis County (DC) Commission Office.