

CACHE COUNTY AUDIT COMMITTEE
MARCH 28, 2019
MINUTES

The Cache County Audit Committee convened in a regular session March 28, 2019 at 10:00 a.m. in the Cache County Historic Courthouse, County Council Conference Room, 199 North Main, Logan, Utah.

ATTENDANCE

Members of the Audit Committee in Attendance:

Karl Ward – County Council – Chair	Voting Member
Paul Borup – County Council	Voting Member
Barbara Tidwell – County Council	Voting Member
Craig W Buttars – County Executive	Voting Member
Alan D. Allred – Community Representative	Voting Member
James Swink – County Attorney	Advisory Member
Cameron Jensen – County Finance Director	Advisory Member
Philip Noble – County Finance Sr. Accountant	Advisory Member
Jill Zollinger – County Clerk / Auditor	Advisory Member
Craig McAllister – County Treasurer	Advisory Member
Craig Curtis – Internal Auditor	Advisory Member

Members of the Audit Committee Absent:

Also in Attendance:

Mike Kidman – Jones Simkins
Jason Sleight – Jones Simkins
Janeen Allen – Minutes

CALL TO ORDER

Chairman Karl Ward called the meeting to order at 10:00 a.m.

ITEMS OF BUSINESS

Approval of Minutes

Minutes from the February 21, 2019 meeting will be approved at the next Audit Committee meeting.

ITEMS FOR DISCUSSION

REVIEW OF EXTERNAL AUDIT ENGAGEMENT – JONES SIMKINS

Jason Sleight and Mike Kidman from Jones Simkins reviewed items that will be covered in the upcoming external audit and anything from last year's audit that the committee should be aware of.

The audit will begin April 15, 2019 and a draft of the report will be presented at the next meeting.

Jones Simkins will also conduct a single audit of the following federal programs:

- WIC
- Air Shed (Emissions Program)
- NRCS
- FEMA

Any federal awards that exceed \$750,000 require an audit.

Sleight asked about minutes being posted in a timely manner to the Utah Public Notice Website. Allen confirmed that they are being posted in a timely manner.

Jones Simkins will send a team of three to work with all the county departments. Sleight noted that Philip Noble is a great asset to the county and he provides a lot of information for the audit. Last year, there were no adjustments to the trial balance because of Noble's work.

Sleight asked the committee if they are aware of anything big as the audit gets underway. Noble responded saying the county has previously grouped the road tax money with the capital projects account. However, this year, the Finance office broke that out and made a special fund account specifically for the road tax. He also noted changes with the Community Foundation fund and the Road Special Service District fund.

The Cache County Event Center was completed this year and Noble explained how it was segregated. Sleight asked how much of the building was completed the year before. Buttars estimated a third to a half was completed previously.

Sleight also asked if there had been any other state or federal agencies look at the county. Buttars said the State Auditor's office tested last year and issued several recommendations including the adoption of a Fraud, Waste, and Abuse Policy.

Sleight said they will do some internal control walk-throughs looking for the changes in funds that were just noted.

Kidman said county pronouncements continue to be issued at a rapid pace with lots of new standards coming out. Many have to do with retirement and post employment plans. Jones Simkins is watching all of these pronouncements plus those that are coming next year.

Ward asked if there were any questions for the auditors. No one had any questions.

OPEN ITEMS

Swink commended the Audit Committee for being very proactive which is much more than in the past.

NEXT SCHEDULED MEETING

May 23, 2019 at 10:00 a.m.

ADJOURNMENT

The meeting adjourned at 10:27 a.m.