

CACHE COUNTY AUDIT COMMITTEE

January 26, 2023 at 2:00 p.m. – County Council Conference Room, 199 N Main St. Logan, UT

MEMBERS PRESENT: Chair Karl Ward, Councilmember Barbara Tidwell, Councilmember Sandi Goodlander, County Executive David Zook, Citizen Representative Alan Allred

MEMEBERS EXCUSED:

STAFF PRESENT: Attorney Dane Murray, Treasurer Craig McAllister, Financial Analyst Phillip Noble, Chief Deputy County Executive Dirk Anderson, Finance Director Cameron Jensen, Deputy Clerk Chase Peterson

OTHER ATTENDANCE:

Call to Order – Chair Karl Ward

Action Items

1. **Review of Minutes (June 2, 2022)** 0:00 - 3:01

Discussion: Minutes for June 2, 2022 to be approved at the next meeting.

2. **Annual Audit** 3:01 - 8:00

Discussion: Cameron Jenson gave an update of the County's annual audit. Committee discussion followed (3:06).

Action: Motion made by Alan Walker to recommend an extension Jones-Simkins contract for another year; seconded by Councilmember Barbara Tidwell (6:39)

Motion passes.

3. **Forensic Audit** 8:01 - 9:18

Discussion: Chair Karl Ward spoke regarding the forensic audit (8:10).

4. **Equipment Audit** 9:20 - 23:12

Discussion: Chair Karl Ward spoke about equipment audits done in the past and strengthening county policy regarding inventory (9:25).

Attorney Dane Murray commented a policy for inventory and equipment (10:11).

Chief Deputy Executive Dirk Anderson spoke about existing County policies and systems for asset management (11:32).

Committee members discussed asset and inventory audits for each department; Cameron Jenson commented on current County practice (12:37).

Phillip Noble addressed questions about the current County asset management and inventory system in greater detail (13:00).

Dirk Anderson spoke regarding small assets (assets valuing less than \$5000) being included in audits and inventory management (15:17).

Phillip Noble commented on surplus inventory procedures; Karl Ward and Barbara Tidwell expressed concerns regarding small assets; committee members discussed adopting a policy specifically for managing small assets (16:28).

Barbara Tidwell commented on other materials that may need to be included in audits and inventory management, such as artwork; committee members discussed such items (20:59).

Dirk Anderson commented briefly on conflicts of interest (22:49).

5. **Audit Committee Meeting Schedule** 23:13 – 32:00

Audit Committee Meetings to be tentatively scheduled for every fourth Thursday of the month at 2:00 p.m.

Councilmember Sandi Goodlander asked about Audit Committee duties and scope of responsibilities (23:49).

Karl Ward described the role of the Audit Committee; Executive David Zook described the purpose of the Committee; committee members discussed roles of Audit Committee (24:11).

Cameron Jensen spoke regarding current audits; a report of these audits was requested (26:43).

The Committee discussed Kate Becker's ongoing audit, specifically regarding County Code and County-owned property (28:00).

A report on current audits from Clerk/Auditor Jess Bradfield and Kate Becker will be included on the next meeting's agenda.

6. Next Meeting:

February 23, 2023 at 2:00 p.m.

Adjourn

Approximately 2:30 p.m.