



Controller

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Controller

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Limited Review of a Complaint Regarding Donations to the Miss Davis County Pageant

Background:

On December 9, 2025, the Fraud Hotline received a complaint alleging waste and abuse of taxpayer funds and a potential violation of County statutes related to a donation of County funds to the Miss Davis County Pageant.

Procedures Performed:

Per review of the Commissioner's Donation account (1010140-540540), we noted the following payment made during 2025:

Check #	Check Date	Payee	Amount
10059784	11/25/2025	THE UTAH SCHOLARSHIP FOUNDATION DBA MISS DAVIS COUNTY	4,821.43

The authorized budget for donations for this account in 2025 was \$39,026; total expenditures for the year were \$11,821.43.

We reviewed state statute UCA 17-60-203(3)(a) which states:

- (a) A county may appropriate money to or provide nonmonetary assistance to a nonprofit entity, or waive fees required to be paid by a nonprofit entity, if, in the judgment of the county legislative body, the assistance contributes to the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of county residents.
- (b) A county may appropriate money to a nonprofit entity from the county's own funds or from funds the county receives from the state or any other source.

Per review of contract 2025-1096, which was approved in the 12/16/2025 Commission Meeting, the Commissioners found that the donation contributed to the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of county residents.

Conclusion:

The donation paid by the County to Miss Davis County was authorized by the Commission office in a public meeting and in accordance with statute. Furthermore, the payment was within the legally approved budget. Consequently, no additional audit work is considered necessary.