



## DAVIS COUNTY AUDIT COMMITTEE MEETING MINUTES BOARD OF DAVIS COUNTY COMMISSIONERS

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The Davis County Audit Committee met in room 306 and via Google Meet (electronic) of the Davis County Administration Building located at 61 S Main Street, Farmington, UT 84025 on Monday, December 7, 2020, at 3:00 PM. Notice of this meeting was given under the requirements of Utah Code Annotated §52-4-202.

Davis County Audit Committee present:

Commissioner Stevenson; Commissioner Elliott, Commissioner Kamalu, John Nixon and Tracy Probert (virtual)

Davis County staff attending virtually:

Curtis Koch, Clerk/Auditor; Blake Woodall, Internal Auditor; Neal Geddes, Chief Deputy Civil Attorney; and Janet Hanson, Commission Office (present)

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 3:00 PM on Monday, *December 7, 2020*.

AGENDA:

1. Meeting Minutes: August 31, 2020
2. Next meeting: March 1, 2021
3. Independent auditor entrance conference (Feb.)

CLOSED SESSION:

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

1. County Risk Assessments
2. Pending Audits
3. Fraud & Ethics Hotline

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. Timestamps have been noted in the minutes to aid in locating points of discussion in the audio recording.

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

The meeting commenced at 3:00 pm

**Agenda Items for Discussion:**

1. Meeting Minutes: August 31, 2020 (0:50)

Commissioner Elliott made a motion to approve. Commissioner Stevenson seconded the motion. All voted aye.

2. Next Audit Committee meeting is scheduled for March 1, 2021.

3. Independent auditor entrance conference (1:30)

Curtis Koch indicated that the Audit Committee is moving into a new phase of being the body that made the selection for the new external auditor. He reminded the Audit Committee that they will want to schedule an entrance conference with the external auditor. If requested, he would make his office available to attend as well. This is an opportunity to request any specific audit requests this year. The deadline for having the external audit complete is June 30. He hopes the new external auditor can complete it earlier. His office has worked to compile information to speed up that process and hopefully the deadline. He recommends meeting with the new external auditor by the end of February.

John Nixon recommends that the Audit Committee along with the Clerk/Auditor's Office to meet jointly at the entrance conference with the new external auditor to facilitate passing on of information they'll need. Tracy Probert recommends having the entrance conference sooner than later, which will allow the new external auditor to have an opportunity to visit the prior auditor and have an understanding of what the Audit Committee is requiring of them and set up a timeline. Having been one the selection committee for the external auditor, Tracy indicated that they do not prepare taxes. This will be helpful with the timeline.

Commissioner Stevenson (14:30) will have the entrance conference scheduled for the third week in January (2021). Once the external auditor finalizes their audit of Davis County's finances they will give a report back to the Audit Committee.

**Closed Session (17:56)**

Commissioner Elliott made a motion to move to a closed session as permitted under Utah Code Annotated §52-4-205. Commissioner Kamalu seconded the motion. All voted Aye. The closed session began at 3:18 PM.

**Meeting Reconvened (18:35):**

No action was taken regarding matters discussed in closed session.

Commissioner Kamalu indicated that "this commission" feels like this internal Audit Committee has been a major step forward for Davis County and that they have the Clerk/Auditor to thank. Davis County table books with personal inscriptions were presented to Curtis Koch; Blake Woodall, and Neal Geddes, Tracy Probert and John Nixon. It is felt that there will be wonderful progress made within the County because of this committee. All were graciously thanked for their service.

Commissioner Elliott made a motion to adjourn the meeting. John Nixon seconded the motion. All voted aye. The meeting adjourned at 4:20 PM

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

All publicly distributed materials associated with this meeting are on file in the Davis County Clerk/Auditor's Office, and attachments are noted as follows:

Attachments: None

Minutes prepared by:  
Janet Hanson  
Commission Office

Approved on: 3/11/2021

A handwritten signature in black ink, appearing to read "Bob J Stevenson", written over a horizontal line.

Bob J Stevenson, Audit Committee Chair