

## CACHE COUNTY AUDIT COMMITTEE

February 27, 2023 at 4:00 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

**MEMEBERS EXCUSED:** Citizen Representative Alan Allred

**STAFF PRESENT:** Attorney Dane Murray, Treasurer Craig McAllister, Chief Deputy County Executive Dirk Anderson, Finance Director Cameron Jenson, Micah Safsten

**OTHER ATTENDANCE:** Kate Becker (via remote meeting)

**Call to Order** – Committee Chair Karl Ward

### Action Items

**1. Approval of Minutes (0:34)**

**Action:** Motion made by Councilmember Sandi Goodlander to approve the minutes with the changes; seconded by County Executive David Zook

**Motion passes.**

### Committee Roll Call (1:54)

### Discussion Items

**1. Report on Current Audits – Jess Bradfield (3:05)**

Clerk/Auditor Jess Bradfield distributed physical copies of audits completed within the last six months to committee members. Bradfield turned time over to Kate Becker to lead review of audits.

Kate Becker began discussion with review of the audit of County General Fixed Assets, including real and personal property (4:10). Becker highlighted specific details from the audit report: the County public works building (7:30), the Eccles Ice Center (8:43), the Bear River Health Department building (12:20), County owned canals (23:54), potential surplus parcels owned by the County (28:15), available assets (29:20), a parcel of land near the airport (29:55), and another parcel available to the County (31:00). Audit report will be posted to official County website.

Kate Becker excused (34:43).

Jess Bradfield complimented the work of Kate Becker (35:10).

Karl Ward added his compliments to Kate Becker's report (35:52).

County Executive David Zook thanked Jess Bradfield for his work. (36:00).

**2. Annual Audit (36:37)**

Cameron Jenson spoke to the 2022 Annual Audit and the contract with Jones-Simkins (36:44).

Treasurer Craig McAllister spoke in support of the contract with Jones-Simkins (37:38).

Councilmember Sandi Goodlander asked about contract extension (38:20).

### **3. Equipment Audit (38:40)**

Micah Safsten spoke about establishing a process for an inventory of tangible assets, including a provision that each department complete an annual inventory of tangible assets (34:43).

Committee members discussed existing systems for taking inventory of tangible assets (40:00).

Chair Karl Ward expressed support of establishing a new inventory system; Sandi Goodlander echoed support (43:55).

Cameron Jenson spoke in support of asset inventory (44:45).

Jess Bradfield commented on benefits to asset inventory for future audits (45:26).

Committee members discussed the definition of tangible assets and timetable of inventory reports (46:20).

Sandi Goodlander commented on County Code procedures for requesting and directing audits (53:00).

Jess Bradfield spoke about a proposed change to code that would delegate to the Audit Committee the authority to request and present audits, in addition to and in conjunction with the power to direct audits given to the County Council, County Executive, and County Auditor (53:44).

Committee members voiced support of the proposal and discussed next steps (57:00).

**Next Scheduled Meeting** – March 23, 2023 at 2:00 p.m.

**Adjourn**