CACHE COUNTY AUDIT COMMITTEE
February 15 at 2:00 p.m. – County Council Conference Room, 199 N Main St. Logan, UT

MEMBERS PRESENT: Chair Karl Ward, Councilmember Sandi Goodlander, Councilmember David Erickson, County Clerk/Auditor David Benson, County Treasurer Craig McAllister, Chief Deputy Executive Dirk Anderson
MEMBERS EXCUSED: Maggie Thatcher
STAFF PRESENT: Micah Safsten, Naomi Clark
OTHER ATTENDANCE:

Call to Order – Committee Chair Karl Ward (0:00)

Action Items (0:03)
1. **Approval of Minutes**
   Craig McAllister brought up some mistakes within the previous minutes. The committee decided to wait to approve the minutes until the end of the meeting, so the mistakes could be fixed. **(0:10)**

Discussion Items
1. **Discussion of Current Purchasing Policies and Procedures. (3:08)**
   David Benson discussed flow charts for purchase orders, credit cards, & personal funds. **(5:40)**
   Councilmember Sandi Goodlander asked at what price point a purchase order is required. **(7:08)**
   Dirk Anderson said that Jeris is working on upping the price point for a purchase order. **(7:49)**
   David Benson continued discussing the flow charts **(08:41)**
   Councilmember Sandi Goodlander asked if credit card purchases had to have dept. head approval **(9:05)**
   Committee discussed ways to make sure that department heads are aware/approve all credit card purchases **(9:18)**
   David Benson discussed a new procedural program to have more verification on credit card purchases. **(12:30)**
   Craig McAllister brought up the importance of dept. head pre approval so that the dept. head can make sure it fits into the budget **(16:05)**
   Councilmember Sandi Goodlander discussed the importance of classifying purchases correctly **(16:17)**
   Chair Karl Ward asked what kind of purchases had to be made so quickly that a credit card needed to be used. **(17:02)**
   Committee discussed the importance of having more oversight on credit card purchases, including classifying with the correct code. **(17:45)**
   Dirk Anderson discussed reclassification and why it happens **(19:35)**
   Councilmember David Erickson asked why finance would need to reclassify codes **(20:08)**
   Committee discussed reclassification and how easy errors happen with GL codes **(20:25)**
   Councilmember Sandi Goodlander discussed the importance of education and training **(21:52)**
   The committee discussed creating policy/guidelines for classifying purchases so that all departments are on the same page and inputting GL codes correctly. **(23:15)**
   Councilmember Sandi Goodlander discussed the importance of department heads seeing the budget classification at the end of each month. **(25:35)**
   David Benson and Dirk Anderson discussed the finance dept.'s position in reclassification of budget codes **(26:30)**
   Chair Karl Ward asked if there was a published map for GL codes. The committee discussed variation between **(27:58)**
   David Benson discussed some of the features with NetSuite that could help with classifying **(31:30)**
   Chair Karl Ward stressed the importance of consistency. **(32:13)**
   Councilmember Sandi Goodlander asked for Craig McAllister's opinion as a department head. **(33:06)**
   David Benson suggested that the dept. head's signature was required on every receipt. **(37:20)**
   David Benson discussed what kinds of purchases are being made on credit card. **(38:15)**
   Micah Safsten said the Sheriff's department uses the credit card a lot. **(39:00)**
   David Benson suggested finding a way to have department head approval for every purchase. **(39:13)**
   Councilmember David Erickson asked how many items were purchased through state bid. **(40:36)**
   Chair Karl Ward said we need to get the committee's ideas into policy so that the whole county is on the same page. **(41:40)**
   David Benson suggested having the Treasurer's department setting up all credit cards and the Auditor be in charge of day to day responsibilities. **(42:15)**

Councilmember Sandi Goodlander suggested having all dept heads be a part of the OMP **(44:49)**

Councilmember Sandi Goodlander asked about approved vendors **(46:00)**

David Benson said he would start submitting a reclassification report to the council each month. **(46:20)**

Chair Karl Ward said how one of the most important jobs of the county council is to protect taxpayers funds. **(47:15)**

David Benson shared the approved vendor list.   **(48:45)**

Dirk Anderson asked Micah Safsten to look into what appears to be a grammar error in the code. **(49:19)**

Councilmember Sandi Goodlander said the audit committee needs to come up with a process for creating the approved vendor list. **(50:52)**

Dirk Anderson discussed updating the approved vendor list yearly. **(53:16)**

Councilmember Sandi Goodlander asked the criteria to become an approved vendor. **(53:56)**

Councilmember Sandi Goodlander asked about oversight to prevent adding friends to the approved vendor list **(56:14)**

Naomi Clark said that the finance dept. asks for 3 estimates from different companies before a company can be added to the approved vendor list. **(56:55)**

Dirk Anderson reminded the committee to remember the difference between code and policy/procedure. **(57:48)**

Chair Karl Ward said that discussion of the future of the Audit Committee in providing oversight would be pushed to the next meeting**. (58:45)**

David Benson asked when the Council and committees needed help from the finance dept if they could include him. **(59:00)**

1. **Approval of Minutes (58:22)**

    Action: Motion made by Sandi Goodlander to approve the minutes as amended; seconded by Councilmember David Erickson. **(58:31)**
    Motion passes.

Next Scheduled Meeting – March 21 @ 2:00PM

Adjourn – Approximately 3:00 p.m.