

# Cache County Audit Committee Meeting Minutes

April 16, 2025

**Time:** Approximately 5:00 - 5:19 (MT)

**Place:** Cache County Historic Courthouse located at 199 N Main Street, Logan, UT 84321

## **Audit Committee Members/County Officials Present:**

- Sandi Goodlander (Cache County Council Member)
- Mark Hurd (Cache County Council Member)
- Alan Allred (Cache Citizen Representative)
- Keegan Garrity (Cache County Council Member)
- David Zook (Cache County Executive)
- Craig McAllister (Cache County Treasurer, *Advisory Member*)

## **County Staff Present:**

- Andrew Erickson (Cache County Council Policy Analyst)
- Wes Bingham (Cache County Finance Supervisor)

## **Present Persons Other than Committee Members/Staff:**

Aiden Arrieta, Private Citizen

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### **1. Call to Order (0:00)**

The meeting was called to order by Sandi Goodlander, who immediately moved Agenda Item #3 to #1. Andrew Erickson confirmed he was recording the meeting for transcription by the clerk (0:07).

### **2. Election of Committee Chair (0:21)**

Sandi Goodlander opened the floor for nominations for a new committee chair (0:21).

- Keegan Garrity nominated Mark Hurd (0:47).
- Mark Hurd accepted the nomination (0:51).
- As there was only one nomination, a vote of acclamation was held, and Mark Hurd was elected as the new Committee Chair (1:13). Mark Hurd then assumed control of the meeting (1:28).

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### **3. Approval of Minutes from Last Meeting (Previously Item #1) (1:34)**

The committee reviewed the minutes from the last meeting, which was approximately nine months prior (July of last year) (1:34).

#### **Discussion and Amendments:**

- Craig McAllister noted his name was misspelled and that the minutes indicated he was not in attendance but made a comment (1:52). He clarified his comment was a question regarding tax notices for amounts above \$25,000 and the response he received (that it was not necessary for him to act) (5:11).
- Alan Allred suggested several amendments for clarity and accuracy, including changing "present" to "review," clarifying language around financial statements and opinions, and requesting clarification on a discrepancy regarding "records were correct, but what was submitted in the document were not" (2:00-3:50). He also suggested full names on first reference and corrected his own name's spelling (3:54-4:40).
- Wes Bingham confirmed that a recording of the last meeting existed, which could provide further detail for amendments (6:08).

#### **Motion to Approve Amended Minutes:**

- David Zook made a motion for approval of the minutes with the changes suggested by Alan Allred (4:56).
- Sandi Goodlander seconded the motion (5:43), and Craig McAllister's comment was included in the amendment (5:51).
- The motion passed unanimously (6:40).

### **4. Annual External Audit Recommendation (Previously Item #3) (6:46)**

The committee discussed the annual external audit (6:46).

#### **Discussion:**

- Alan Allred suggested changing the agenda item title from "selection" to "recommendation," as the Council makes the final selection (7:22).
- Keegan Garrity recalled that the committee typically considers the rotation of external auditors every five years and inquired about the current external auditor's tenure (7:33).
- Sandi Goodlander confirmed they were in the fifth year with Jones Simkins (7:45).

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- Alan Allred stated it was too late for an RFP this year, as the year-end is June 30th, and an RFP process typically requires about six weeks for bids, and would need to be initiated three to four months before year-end for the next year's audit (7:59-8:30).
- Sandi Goodlander suggested planning a meeting in late July to put together an RFP process for the next year's audit, allowing a month for bids and then making a recommendation to the council (8:53).
- David Zook asked if the finance department would prepare the proposal, as has been historical practice (9:11).
- Wes Bingham deferred to Matt (presumably the current auditor) to lead the RFP process, offering his assistance as he had experience with RFPs (9:21).
- Alan Allred reiterated that it is the council's responsibility, and any RFP developed by Matt should go through the audit committee and then to the council (9:53).
- Craig McAllister confirmed that Jones Simkins could still bid for the next audit (10:09).
- Sandi Goodlander asked Andrew Erickson to schedule the RFP process and to ask Matt and Wes to prepare something for review (10:20).
- The committee agreed to schedule a meeting in late July for the RFP process, with the understanding that the finance department and auditor would work on the proposal.

### **5. Committee Meeting Scheduling (10:46)**

The committee discussed future meeting schedules (10:46).

#### **Discussion:**

- Sandi Goodlander confirmed that Jones Simkins was approved by the council for the current year's audit, and they would report to the committee around June or July of next year (11:29-13:14).
- Wes Bingham clarified they are currently working on the '24 audit and would be done in about six weeks, then report to the committee, and then the council (12:01-13:19).
- Alan Allred noted that the audit report is due to the state by June 30th, and the report usually comes early June. Auditors typically start early and present their plan in February or March (12:33-13:01).
- Sandi Goodlander clarified that the committee would need to plan a meeting for Jones Simkins to report to them before going to the council (13:32).
- The committee agreed there would be a meeting in June for the audit report (13:43) and one in July to start the RFP process (13:47).

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- David Zook suggested checking with Jones Simkins to determine their readiness to report before scheduling the June meeting (14:27).
- Sandi Goodlander asked Wes Bingham and Matt (auditor) to check with Jason (likely the lead auditor from Jones Simkins) to see what they need from the audit committee and when they would be ready to present (15:23-15:43).
- The committee agreed to flexibility on the June meeting date, which would also influence the July meeting schedule (16:02).

### **6. Other Business (16:20)**

- Keegan Garrity mentioned a scheduling tool Andrew Erickson had previously sent (16:20).
- Sandi Goodlander recalled it was a "poll" but admitted she forgot to use it (16:31).
- Andrew Erickson acknowledged the tool but stated he could coordinate individually, as Alan Allred reported it did not work on his phone (16:40-16:49).
- Sandi Goodlander noted the tool (called "When to Meet") was "laborious" to use and led to third-party affiliates (17:14-17:24).
- Andrew Erickson suggested avoiding it and reaching out individually (17:43).
- Keegan Garrity suggested "Doodle" as an alternative, where individuals can opt-in to suggested times (17:45).
- Keegan Garrity also noted for the record that Craig McAllister was present, and Dirk Anderson and Taylor Sorenson, who were on the agenda, were not in attendance (18:10).
- Aiden Arrieta introduced himself as a student observer (18:32).

### **7. Adjournment (19:01)**

- A motion to adjourn was made and seconded (19:01).
- The motion passed, and the meeting was adjourned (19:15).

**NEXT COMMITTEE MEETING SET FOR:** To be determined based on auditor's readiness and RFP process.