CACHE COUNTY AUDIT COMMITTEE

MEETING MINUTES

Meeting Date and Time: November 13, 2025 at 11:00 AM

Meeting Location: County Historic Courthouse – 199 N Main Street, Logan, UT 84321

Committee Members in Attendance:

- Mark Hurd – Cache County Council Member, Audit Committee Chair*
- Sandi Goodlander – Council Member (arrived shortly after start)*
- Keegan Garrity – County Council*
- George Daines – County Executive (arrived shortly after start)*
- Matt Funk – County Auditor*
- Alan Allred – Citizen Representative*
- Bruce Cook – Citizen Representative*
- Andrew Erickson – Council Policy Analyst

* = Voting Member

Absent Committee Members:

- **Taylor Sorensen** – County Attorney
- **Craig McAllister** – County Treasurer

Members of Public in Attendance:

- **N/A**

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1. Call to Order – [0:00:00]

- **Chair:** Mark Hurd, Cache County Council Member & Audit Committee Chair.
- Mark called the meeting to order, welcomed attendees, and noted prior scheduling shifts and the meeting location.

1.a. Roll Call – [0:00:00]–[0:01:30]

Members of the Committee introduced themselves and their roles.

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2. Review and Approval of the Agenda – [0:00:55]

- Mark requested a motion to approve the agenda.
- **Motion:** Approve the agenda as presented.
    - Moved by Bruce Cook
    - Seconded by Keegan Garrity
- **Discussion:** None.
- **Vote:** Unanimous approval,

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3. Review and Approval of the Minutes

August 27, 2025 Meeting – **[0:02:15]**

Lead: Alan Allred

Corrections Identified:

- **Terminology/typos:**
    - Noted misspelling of "Jones Simkins" as "Jones Simpkins" which needed to be corrected.

- **Motions missing recording of who made and seconded motions in the meeting minutes:**
    - Page 2 – Motion to approve amended minutes:
        - Minutes did not list who made the motion.

        - Bruce recalled that Alan Allred made the motion.
        - Sandi Goodlander confirmed she seconded it, so she could not have made the motion.
        - Minutes to be corrected to show Alan as mover and Sandi as seconder.
    - Item 8 – Motion to adjourn (prior meeting):
        - Already shows Sandi as mover.
        - Seconder not recorded; committee noted the need to capture this detail in the future.
- **Time correction:**
    - On page 3, one reference states a tentative time of 10:00 a.m., but the committee recalled agreeing on 9:00 a.m.
    - Later in the minutes, 9:00 a.m. is correctly noted; the earlier reference should be corrected from 10:00 a.m. to 9:00 a.m. for consistency.

Motion on Minutes:

- **Motion:** Approve the August 27, 2025 minutes as corrected.
- **Mover:** Alan Allred
- **Seconder:** Mark Hurd
- **Discussion:** None further.
- **Vote:** Unanimous approval

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4. Independent External Audit Selection Discussion – [0:05:39]

4.a. Criteria – [0:06:00]

Presenter: Matt Funk, County Auditor

- Matt confirmed that three proposals were received and that members had:
    - The three proposals, and
    - A selection criteria sheet with six weighted categories:
        1. Firm qualifications
        2. Project team

3. Relevant experience
4. Proposed approach
5. Project schedule
6. Proposed fee

- A blank scoring sheet was provided for members to score each firm by category.

4.b. Received Proposals – [0:06:00]–[0:07:38]

Firms considered:

1. Jones Simkins LLC (local firm)
2. Larson Certified Public Accountants
3. Squire & Company PC

Bruce Cook's Analysis – [0:07:38]

Bruce presented his evaluation, noting he needed to leave early:

- Firm Qualifications:
    - All three firms are qualified; no material difference.
- Project Team:
    - Bruce rated Larson and Squire & Company PC slightly higher than Jones Simkins LLC on team strength.
- Relevant Experience:
    - Bruce believed Larson and Squire & Company PC had broader relevant experience and rated Jones Simkins LLC somewhat lower here.
- Proposed Approach & Schedule:
    - Rated all three equally.
- Proposed Fee and Hours (Key Concern):
    - Overall fees were similar across firms.
    - Jones Simkins LLC estimated 360–410 hours.
    - Squire & Company PC estimated about 216 hours (~56% of Jones Simkins' hours).
    - Larson CPA did not clearly state hours; billing rates were similar to the other firms, implying fewer hours were assumed.

    - Bruce inferred that:
        - Jones Simkins' hours are more realistic, as they are the incumbent and know the County's systems.
        - The significantly lower hours assumed by the others could:
            - Lead to requests for additional fees once work begins, or
            - Risk a less thorough audit.
    - Bruce also noted Larson's proposal split out the single audit; for proper comparison, the higher figure including the single audit must be used.
- Local Preference & Continuity:
    - Bruce placed substantial weight on using a local firm and "keeping county dollars local," which favored Jones Simkins LLC.
    - Combining local presence with the more credible hours estimate, Bruce stated his preference for Jones Simkins LLC and asked that his vote be counted accordingly if he had to depart before the formal vote.

Committee Discussion – [0:13:07]–[0:27:00]

Key points raised by members:

- Local knowledge and transition issues:
    - George Daines, Alan Allred, and Sandi Goodlander highlighted:
        - Jones Simkins' familiarity with the County and its recent transition and reconciliation challenges.
        - Concern that other firms may believe they are inheriting a "well-oiled machine," underestimating the learning curve and effort.
- Cost and hours implications:
    - Members discussed that:
        - If a lower-hour firm later needed to match Jones Simkins' hours, the County could face a substantial fee increase (potentially 50% or more).
        - At that point, the County would have limited options mid-audit.
- Rotation guideline vs. continuity:
    - Keegan Garrity raised the state's recommended 5-year rotation for auditors and noted that Jones Simkins LLC is already beyond five years with the County.

    - Alan Allred clarified this is a recommendation, not a strict rule, and that continuing is acceptable if service remains strong.
    - Bruce acknowledged the theoretical benefits of rotation (fresh external perspective) but felt continuity and risk management favored retaining Jones Simkins in this cycle.
    - Sandi and Keegan observed that Matt Funk, as a new Auditor, brings "new eyes" internally, partially offsetting the need for outside rotation at this time.
- Management feedback:
    - In response to Bruce's question, Matt confirmed:
        - The County does not receive a formal written management letter.
        - Jones Simkins LLC conducts a post-audit conference and provides verbal recommendations, which serve the same purpose.
- Other possible firms:
    - Discussion briefly noted that:
        - Bruce's own firm does not perform governmental audits due to specialized requirements.
        - Other capable local firms did not bid in this cycle.

Motion – Recommendation of Audit Firm – [0:24:35]–[0:27:11]

- Motion: Recommend to the County Council that Jones Simkins LLC be retained as Cache County's independent external auditor for the next five (5) years, per its proposal.
- Mover: Alan Allred
- Seconder: George Daines

Discussion on Term Length:

- Keegan asked whether a 3-year term might be preferable (to create a clean ~10-year total with Jones Simkins) instead of a new full 5-year term.
- George noted the benefit of the multi-year fee schedule provided by Jones Simkins, which offers predictability and appears favorable compared to other bids.
- The RFP requested a 5-year proposal, and Alan declined to amend his motion; he favored maintaining the five-year term.

Vote:

- Result: Motion passed unanimously (all in favor, none opposed).
- Outcome: The Audit Committee formally recommends to the County Council that Jones Simkins LLC be selected as the County's independent external auditor for the next five years.
- It was emphasized that the County Council makes the final selection decision.

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5. Other Business – [0:28:06]

Topics discussed:

- **Council Agenda Timing:**
    - Andrew Erickson indicated the recommendation would likely be placed on either the December 2 or December 9 Council agenda, as the November 18 agenda was already full.
- **Planned Entry Meeting with Auditor:**
    - George Daines proposed that, after Council approval:
        - He, Matt Funk, and Chair Mark Hurd hold a formal entry meeting with Jones Simkins LLC.
        - Purpose: Define specific goals and focus areas for the upcoming audit and address certain "loose ends" previously identified.
- **Council Input on Audit Focus Areas:**
    - Sandi Goodlander suggested:
        - Mentioning this in council member reports so council members can begin thinking about audit focus recommendations.
    - Mark Hurd agreed to raise this in his report at an upcoming Council meeting.
- **Notification of Firms:**
    - Matt Funk asked if it would be appropriate to notify the firms of the Audit Committee's recommendation.
    - Consensus:
        - Yes—Matt should inform Jones Simkins LLC, Larson CPA, and Squire & Company PC that Jones Simkins LLC is being recommended, clarifying that the final decision resides with the County Council.

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6. Next Meeting – [0:30:29]

- The committee does **not** have a fixed meeting schedule.
- Mark Hurd noted:
  - The next meeting will be scheduled as needed, likely when there is new business such as post-audit review or follow-up items.
  - When needed, staff will poll members to identify suitable dates.

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7. Adjourn – [0:30:52]

- **Motion:** To adjourn the meeting.
- **Mover: Mark Hurd**
- **Seconder: Bruce Cook**.
- **Vote:** Unanimous approval (all in favor, none opposed).
- **Adjournment:** Approximately **[0:31:18]**.