BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Board of Davis County Commissioners - Regular Meeting Minutes
Tuesday, April 22, 2025

The Board of Davis County Commissioners met for their regularly scheduled meeting at 10:00 AM on April 22, 2025, in room 303 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk's Office. The agenda for this meeting is incorporated into the minutes as item headers.

PRESENT

Davis County Commission Chair Lorene Kamalu
Davis County Commission Vice Chair John Crofts
Davis County Commissioner Bob Stevenson
Chief Deputy Clerk Rebecca Abbott

PLEDGE OF ALLEGIANCE

The meeting convened at 10:04 AM and Matt Brady, County Treasurer, led the Pledge of Allegiance.

PUBLIC COMMENTS

Commissioner Kamalu invited public comments; no comments were made.

BUSINESS/ACTION

ANIMAL CARE

1 **#2025-480. Approval of an Agreement with Dr. Anna Hochstedler to extend the Standard Service Provider Contract for an additional six months** - *recommended by Lorene Kamalu, Davis County Commission Chair, on behalf of, Ashleigh Young, Director, Animal Care*

Financial Information:

- Type: Payable
- Amount: $125.00 per hour

Terms:

- Beginning Date: 04/15/2025
- Ending Date: 10/15/2025

VOTING:
Motion to Approve Item 1: Bob Stevenson. **Second:** John Crofts. All present voted aye.

CLERK'S OFFICE

2 **#2025-489. Approve the cancellation of the Regular Commission Meeting scheduled for Tuesday, July 15, 2025** - *recommended by Rebecca Abbott, Chief Deputy Clerk, on behalf of, Brian McKenzie, Clerk, Clerk's Office*

Financial Information: N/A **Terms:** N/A

All three Commissioners will be at the summer National Association of Counties (NACo) Conference and will be unable to attend the Commission Meeting.

VOTING:
Motion to Approve Item 2: Lorene Kamalu. **Second:** John Crofts. All present voted aye.

COMMISSIONERS' OFFICE

3 **#2025-483. Approval of a Letter of Recommendation to the Governor to nominate Beth Holbrook to be reappointed to the Utah Transit Authority (UTA) Board of Trustees for another term** - *recommended by Lorene Kamalu, Davis County Commission Chair, Commissioners' Office*

Financial Information: N/A **Terms:** N/A

VOTING:
Motion to Approve Item 3: Bob Stevenson. **Second:** John Crofts. All present voted aye.

COMMUNITY & ECONOMIC DEVELOPMENT

4 **#2025-472. Approval of an Agreement with Utah Boys Volleyball Association for Volleyball Games** - *recommended by Kent Andersen, Director, Community & Economic Development - Western Sports Park*

Financial Information:

- Type: Receivable
- Amount: $38,746.61

Terms:

- Beginning Date: 09/19/2025
- Ending Date: 12/06/2025

This contract is for three separate events happening at the Western Sports Park. The Utah Boys Volleyball Association was one of the groups taken on a tour of the Western Sports Park when considering its expansion.

5 **#2025-477. Approval of an Application for Permanent Change of Water for the Clark Water Company** - *recommended by Kent Andersen, Director, Community & Economic Development - Economic Development*

Financial Information:

- Type: N/A
- Amount: $0.00

Terms:

- Beginning Date: 04/22/2025
- Ending Date: N/A

This application is requesting new points of diversion of surface water for the Western Sports Park to be stored at the Farmington Pond for Farmington City. This agreement also pushes the State to review the amount of both ground and surface water in the area, determining whether the County can purchase or sell water rights. The County's outside legal counsel, Emily Lewis, has recently been hired by a new law firm but will be retaining the County as a client because of the status of this project.

6 **#2025-486. Approval of a Billboard Lease Agreement with R.O.A General, LLC. to operate and maintain a billboard on Tax ID 06-012-0013** - *recommended by Kent Andersen, Director, Community & Economic Development - Planning*

Financial Information:

- Type: Receivable
- Amount: $8,000.00 annually, paid in equal monthly installments

Terms:

- Beginning Date: 12/01/2024
- Ending Date: 11/30/2029

While under contract, the lease will increase by 3% each year.

VOTING:
Motion to Approve Items 4-6: John Crofts. **Second:** Bob Stevenson. All present voted aye.

PUBLIC HEARING: CONTROLLER'S OFFICE

7 **RES #2025-7. Public Hearing for and Resolution to approve additional budget appropriations** - *recommended by Curtis Koch, County Controller, Controller's Offce*

Financial Information: N/A **Terms:** N/A

Curtis Koch, County Controller, read through the additional budget appropriations [see Attachment A].

VOTING:
Motion to open a Public Hearing: Lorene Kamalu. **Second:** John Crofts. All present voted aye.

No comments were made during the Public Hearing.

VOTING:
Motion to close the Public Hearing and approve Resolution: Lorene Kamalu. **Second:** John Crofts. All present voted aye.

CONTROLLER'S OFFICE

8 **#2025-298. Finalization of the Fraud Risk Assessment Questionnaire with the Office of the State Auditor** - *recommended by Curtis Koch, County Controller, Controller's Offce*

Financial Information: N/A **Terms:** N/A

Controller Koch stated that the State Auditor's Office requires Davis County to complete a Fraud Risk Assessment annually. On this assessment, there are 395 possible points. One question is worth 200 points regarding whether County employees that collect cash or check payments are different from those that are able to adjust customer accounts. The answer to that question is no. In addition, the County lacks mitigating controls to prevent the issue. As a result, the County has failed the Fraud Risk Assessment. Controller Koch stated that there is a plan in place to prevent this issue in the future. He also stated the current department leadership was forthright with the auditors and the issue stems from prior department leadership not understanding what a mitigating control is or when they were asked the question, they did not answer it correctly.

VOTING:
Motion to Approve Item 8: John Crofts. **Second:** Bob Stevenson. All present voted aye.

9 **#2025-460. Approval of a Quit Claim Deed for a parcel boundary adjustment** - *recommended by Curtis Koch, County Controller, Controller's Offce*

Financial Information: N/A **Terms:** N/A

Controller Koch presented a Quit Claim Deed in order to better help delineate the property lines between the Justice Complex and the Western Sports Park. The actual agreement needs to have several signature lines added to it before it can be signed if the Commission approves the item .

VOTING:
Motion to Approve Item 9: Bob Stevenson. **Second:** John Crofts. All present voted aye.

HEALTH

10 **#2025-475. Approval of an Agreement with the Utah Department of Health & Human Services to provide oversight, direction, and funding to Utah's Area Agencies on Aging (AAA) for the operation of the Utah Aging Waiver Program in its community** - *recommended by Brian Hatch, Director, Health - Senior Services*

Financial Information:	Terms:
• Type: Receivable • Amount: Funding will be added when awarded	• Beginning Date: 07/01/2025 • Ending Date: 06/30/2032

11 **#2025-476. Approval of Amendment #12 to Contract #2019-0145 with Utah Department of Health & Human Services for Sexually Transmitted Disease (STD) Intervention Services, increasing the contract amount and replacing Attachment 'A'** - *recommended by Brian Hatch, Director, Health - Epidemiology*

Financial Information:	Terms:
• Type: Receivable • Amount: $7,500.00 increase	• Beginning Date: 05/01/2025 • Ending Date: 09/30/2025

During his presentation, Director Hatch presented Agenda Item #2025-474 accidently instead of this item. This item was still approved by the Commission.

VOTING:
Motion to Approve Items 10-11: John Crofts. **Second:** Lorene Kamalu. All present voted aye.

SHERIFF'S OFFICE

12 **#2025-478. Approval of a Purchase Order between Davis County and Ace Disposal, Inc. for the use of two (2) six-yard dumpsters for cardboard and paper to be emptied weekly. See State Contract MA4862 attached** - *recommended by Lorene Kamalu, Davis County Commission Chair, on behalf of, Arnold Butcher, Chief Deputy, Sheriff's Office - Financial*

Financial Information:	Terms:
• Type: Payable • Amount: $2,472.00	• Beginning Date: 04/02/2025 • Ending Date: 04/01/2026

VOTING:
Motion to Approve Item 12: Lorene Kamalu. **Second:** Bob Stevenson. All present voted aye.

CONSENT ITEMS

13 **#2025-474. Approval of Amendment #17 to Contract #2021-0033 with Utah Department of Health & Human Services for increasing the Pass-Through base budget amount for State Fiscal Year 2025** - *recommended by Brian Hatch, Director, Health - Senior Services*

Financial Information:	Terms:
• Type: Receivable • Amount: $29,044.93 increase	• Beginning Date: 04/03/2025 • Ending Date: 06/30/2025

14 **#2025-473. Approval of an Agreement with USA Wrestling Utah for the Youth Super State and Junior Varsity High School Wrestling Tournaments** - *recommended by Kent Andersen, Director, Community & Economic Development - Western Sports Park*

Financial Information:	Terms:
• Type: Receivable • Amount: $9,034.38	• Beginning Date: 02/05/2026 • Ending Date: 02/09/2026

15 **#2025-481. Approval of a Sponsorship Agreement with the National Audubon Society for the 2025 Great Salt Lake Bird Festival** - *recommended by Kent Andersen, Director, Community & Economic Development - Tourism*

Financial Information:	**Terms:**
• Type: Receivable • Amount: $1,000.00	• Beginning Date: 05/15/2025 • Ending Date: 05/18/2025

16 **#2025-482. Approval of a Sponsorship Agreement with JEPS Foundation for the 2025 Great Salt Lake Bird Festival** - *recommended by Kent Andersen, Director, Community & Economic Development - Tourism*

Financial Information:	**Terms:**
• Type: Receivable • Amount: $1,000.00	• Beginning Date: 05/15/2025 • Ending Date: 05/18/2025

17 **#2025-485. Approval of a Sponsorship Agreement with Chevron for the 2025 Antelope by Moonlight Bike Ride** - *recommended by Kent Andersen, Director, Community & Economic Development - Tourism*

Financial Information:	**Terms:**
• Type: Receivable • Amount: $3,000.00	• Beginning Date: 07/11/2025 • Ending Date: 07/11/2025

18 **#2025-487. Approval of the Regular Commission Meeting Minutes for April 8, 2025** - *recommended by Lorene Kamalu, Davis County Commission Chair, Commissioners' Office*

VOTING:
Motion to Approve Items 13-18: Lorene Kamalu. **Second:** John Crofts. All present voted aye.

Motion to recess to Board of Equalization: Bob Stevenson. **Second:** John Crofts. All present voted aye.\

BOARD OF EQUALIZATION

19 **#2025-174. Property Tax Register 04-22-2025** - *recommended by Curtis Koch, County Controller, Tax Administration*

The Property Tax Register for 04/22/2025 was presented and contained the following: Controller's Adjustments consisting of a Tax Exempt Request, Appeals reports, and Corrections. This record is maintained by the Davis County Controller as the Clerk of the Board of Equalization.

VOTING:
Motion to Approve Item 19: Bob Stevenson. **Second:** John Crofts. All present voted aye.

Motion to reconvene Commission Meeting: Lorene Kamalu. **Second:** John Crofts. All present voted aye.

CLOSING REMARKS

Commissioner Kamalu commented on the Annual Utah Boards of Health Symposium and how they have been encouraged to distribute hand-outs by Aimee Winder Newton, Senior Advisor and Director of the Office of Families for the Governor, concerning the impact screen time can have on young children [see Attachment B]. Commissioner Kamalu explained the hand-out and read portions of it.

Commissioner Kamalu wanted to spotlight an art show put on by Captain Brian Gurr and Madilyn Gomm, Jail Operations Specialist, of the Corrections Department. Sheriff's Office staff art was displayed as well as the art of their friends and family; the art of inmates was not shown publicly but is currently being displayed at the County Jail. Commissioner Kamalu, the Sheriff, and one other person from the community acted as judges for the art show. This show was organized as a way to kick off the new inmate art program at the County Jail.

MEETING ADJOURNED

The meeting adjourned at 10:34 AM.

ATTACHMENTS

All publicly distributed materials associated with this meeting are noted in the following attachment:

A. Fraud-Risk-Assessment-Questionnaire_State Auditor 2024

Minutes Prepared by:	Minutes Approved on:
Patrick Black	05/06/2025
Deputy Clerk	
Brian McKenzie (May 6, 2025 11:30 MDT)	Lorene Miner Kamalu (May 6, 2025 11:09 MDT)
Brian McKenzie	Lorene Miner Kamalu
Davis County Clerk	Commission Chair

Office of the
State Auditor

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 195 /395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	✓	5
b. Procurement?	✓	5
c. Ethical behavior?	✓	5
d. Reporting fraud and abuse?	✓	5
e. Travel?	✓	5
f. Credit/Purchasing cards (where applicable)?	✓	5
g. Personal use of entity assets?	✓	5
h. IT and computer security?	✓	5
i. Cash receipting and deposits?	✓	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	✓	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	✓	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	✓	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	✓	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	✓	20
7. Does the entity have or promote a fraud hotline?	✓	20
8. Does the entity have a formal internal audit function?	✓	20
9. Does the entity have a formal audit committee?	✓	20

*Entity Name: Davis County Government

*Completed for Fiscal Year Ending: 2024 *Completion Date: 04/22/2025

*CAO Name: Lorene Kamalu *CFO Name: Curtis Koch

*CAO Signature: ______________ *CFO Signature: ______________

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".		✓		
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered "Yes" or "No" with mitigating controls ("MC") in place, or "N/A," the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered "Yes." 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered "No," and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity's governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity's place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.