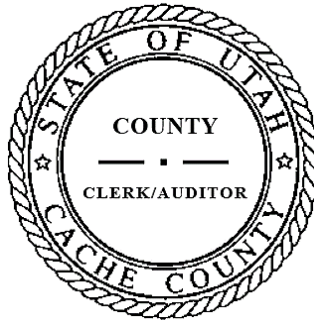


CACHE COUNTY CODE

TITLE 3 REVENUE & FINANCE

January 21, 2022



OFFICE OF THE COUNTY CLERK/AUDITOR

Audit Leadership:

County Clerk/Auditor: Jess W. Bradfield

Deputy Internal Auditor: Katherine Becker, CFE

Project Name – County Code Title 3 Audit	Workpaper Index # 4
Workpaper Name – FINAL	January 2022 Time Period

PURPOSE

To clarify the roles and authorities of the finance department within Cache County Code Title 3 as they stand on January 21st, 2022; and define to current standard any procedures under said department’s purview.

PROCEDURES PERFORMED

The Auditor gathered relevant state and county codes pertaining to the finance department and its duties. Following examination of the code, the Auditor met with the finance department and county legal counsel to clarify what roles currently designated to the county auditor are performed by the finance department.

Once roles were established and dually agreed upon, the Auditor reviewed processes annotated under Cache County Code Title 3. As enumerated in the following findings report; it was determined that a financial audit as defined in Utah Code Title 17, Chapter 19a could not be performed as it would violate part 204(1)(b) of said code.

The Auditor interviewed Cameron Jensen and Philip Noble of the finance department and sought counsel from Alisa Larsen and John Luthy in the County Attorney’s office.

FINDINGS

The Cache County Code Title 3 has significant irregularities in what department or office holds accounting and budgetary authorities. This leaves the finance department vulnerable to liability for completing a scope of work presently assigned to the county auditor.

The Cache County Code Title 3 is out of compliance with some accounting and budgetary procedures as defined in Utah Code Title 11, Chapter 13, Part 5 and Title 17, Chapters 19a, 34, and 36. Though the county complies with accounting procedures as required by Utah Code, it is out of compliance with Cache County Code.

Both State and County codes require monthly reviews and annual internal audits be performed by the county auditor. However, the present county code predominantly lists the accounting and budgetary functions as a role of said county auditor. Per Utah Code Title 17, Chapter 19a-204(1)(b) the county auditor shall not audit itself. Therefore if an audit of the finance department were to be completed by the county auditor any findings would cite County Code which would then violate State Code.

Finding 1 – Assistant Budget Officer

In Ordinance 90-16 adopted on December 18th, 1990 the county auditor was vested with the title of “assistant budget officer“ as defined in Utah Code Annotated Title 17, Chapter 36, 1953 as amended, which does not speak to nor define the role of an assistant budget officer.

Whereas subsection B is a vestment of title only with no allocated role nor authorities; and whereas Utah Code Title 17, Chapter 36 does not authorize nor define such a role; and whereas no county history is noted for the necessity of said role; It is the recommendation of the Auditor to amend the Cache County Code as follows:



**CHAPTER 3.04
FISCAL PROCEDURES AND BUDGETING
3.04.050: BUDGET OFFICER:**

~~A.~~ The county executive, as chief executive officer of the county, shall direct the budget process as the formal budget officer and supervise and direct the centralized budgeting and participation of the various county departments, ~~boards~~ [boards,] and agencies in the county budget process, subject to the provisions of chapters 3.04 through 3.56 of this title.

~~B. The county auditor shall serve as the assistant county budget officer, subject to the provisions of chapters 3.04 through 3.56 of this title, and perform the duties of that position as those duties are specified in the Utah fiscal procedures act for counties, being set forth in Utah Code Annotated title 17, chapter 36, as amended. (Ord. 90-16)~~

Finding 2 – Roles Defined in Budget Preparation and Submission

The Cache County Code 3.04.060 defines the roles and procedures for the preparation and submission of the annual budget as enacted under Ordinance 90-16 adopted on December 18th, 1990. As written, the tasks and authorities vested to the county auditor are in actuality completed by the finance department.

Whereas the preceding Cache County Code 3.04.050 identifies the county executive as the formal budget officer for the county in compliance with Utah Code Title 17, Chapter 36; and whereas Utah Code Title 17, Chapter 19a-205(2 & 3) allows the county council to delegate an accounting service provided for or executed on behalf of the entire county; and whereas the finance department is operating within the confines of said Code; It is the recommendation of the Auditor that the following revisions be amended as follows:

**CHAPTER 3.04
FISCAL PROCEDURES AND BUDGETING
3.04.060: BUDGET PREPARATION AND SUBMISSION:**

The following procedure, subject to the Utah uniform fiscal procedures act for counties, shall be followed in the preparation and submission of the annual county budget:

A. The ~~auditor~~ [finance department] shall prepare a budget report for the first eight (8) months of the year indicating actual revenues and expenditures, the current budget in terms of total annual budget, budget expenditures and revenues to date, and the remaining budget balance.

B. The ~~auditor~~ [finance department] will submit a copy of that report in full to the county executive and copies of the report as they pertain to each county department head. Each department head shall:

1. Review the report;
 2. Prepare a proposed department budget for the next year;
- and
3. Submit that proposed department budget to the county executive on or before September 20, and a copy to the county auditor.

C. The ~~auditor~~ [finance department] shall:



1. Estimate anticipated revenues for the next budget year, review actual revenues and expenditures to date for the current year, and review other available and relevant budget information and data; and

2. Prepare a proposed tentative county budget for the next year, together with recommendations regarding the budget and its implementations; and

3. Submit a proposed tentative county budget for the next year, with recommendations, and copies of the department head proposals to the county executive on or before October 1.

D. The county executive shall:

1. Review the eight (8) month report of the ~~county auditor~~ [finance department], the proposed budget submitted by the department heads, and the proposed tentative budget and recommendations of the ~~county auditor~~ [finance department];

2. Prepare a proposed budget and recommendations and confer with the ~~county auditor~~ [finance department] to reconcile any differences between the executive's proposed budget and the ~~auditor's~~ [finance department's] proposed budget and recommendations.

E. The ~~county auditor~~ [finance department] shall prepare the revised tentative budget and recommendations proposed by the county executive.

F. The county executive with support and assistance of the ~~auditor~~ [finance department] shall prepare and submit a budget message explanation of the revised tentative budget to the county council.

3.04.080: CERTIFICATION:

A. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the county ~~auditor~~ [clerk/auditor] and filed with the state auditor not later than thirty (30) days after its adoption.

B. A copy of the budget, similarly certified, shall be filed in the ~~office of the county auditor~~ [finance department] for inspection by the public during business hours.

C. A copy of the final budget shall be submitted by the county auditor to the county executive.

3.04.085: ELECTED OFFICIAL/DEPARTMENT HEAD RESPONSIBILITY:

Each elected official and/or department head is designated to have accountability, authority, and responsibility for the fiscal management of their office or department. The elected official or department head shall work with the executive (formal budget officer) and ~~auditor~~ [the finance department] in making any adjustment to the budget(s) assigned to them. (Ord. 2007-07, 9-11-2007)

3.04.090: TRANSFERS:

A. With the consent of the county council and upon written



notice to the ~~county auditor~~ [finance department], the county executive may authorize an intradepartmental transfer over one thousand dollars (\$1,000.00) in any department, as to any unencumbered or unexpended appropriation balance or any part from one expenditure account to another within the department during the budget year, or may transfer an excess expenditure of one or more line items; provided, that the total of all excess expenditures or encumbrances does not exceed the total unused appropriation within the department at the close of the budget year. Transfers of one thousand dollars (\$1,000.00) or less may be authorized directly by the county executive.

3.04.140: OPERATING AND CAPITAL BUDGET:

A. Before or at the time the county council adopts budgets for the general fund, special revenue funds, debt service funds, capital improvement funds, or any other fund for which a budget is required, it shall adopt an operating capital budget for the next fiscal year for each enterprise fund and for any other special nonbudgetary fund for which operating and capital budgets are required.

B. On or before November 1 of each fiscal year, the county executive, with assistance from the ~~county auditor~~ [finance department], shall prepare for the next fiscal year a tentative operating and capital budget for each enterprise fund and for any other special fund which requires an operating capital budget.

C. The tentative operating and capital budget shall be submitted, reviewed and handled in the same manner as provided for in this chapter regarding the budget for the general fund. Such submission, review, recommendations and procedures shall be followed by the ~~county auditor~~ [finance department], county executive and county council as specified.

H. A copy of the operating and capital budget as adopted for each fund shall be:

1. Certified by the ~~county auditor~~ [clerk/auditor];
2. Made available to the public during business hours in the office of the county auditor;
3. Submitted to the county executive;
4. Filed with the state auditor within thirty (30) days after its adoption. (Ord. 90-16)

It is the verbal opinion of the county legal counsel that this revision, conforming with State Code, would not negatively affect compliance with governmental accounting standards as the budget is not certified without adoption by the legislative body of the county.

Finding 3 – Public Access to the County Budget both Tentative and Certified

In compliance with Utah Code Title 17, Chapter 36, Sections 12 & 26, the tentative and certified copies of the annual budget are made available to the public. Cache County has chosen to make both versions available on the county website to give greater access and transparency to its citizens.



Whereas the Utah Code allows for a linked copy of the county's website under Chapter 17, Chapter 36, 12(2)(c) and 26(2)(c); and whereas the standard business hours of the county are not as accessible as 24/7 web access; and whereas the county already maintains council agendas and meeting minutes on the county website; It is the recommendation of the Auditor that the Cache County Code be amended as follows:

**CHAPTER 3.04
FISCAL PROCEDURES AND BUDGETING**

3.04.070: ADOPTION OF BUDGET:

A. The county council shall review, consider and tentatively approve, upon motion, a tentative budget with any modifications it deems appropriate.

B. The tentative budget ~~and all supportive schedules and data~~ shall be a public record available for inspection ~~during business hours at the offices of the county auditor for~~ **[on the county website]** at least ten (10) days prior to the public hearing on the adoption of the final budget.

3.04.080: CERTIFICATION:

A. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the county auditor and filed with the state auditor not later than thirty (30) days after its adoption.

B. A copy of the budget, similarly certified, shall be filed in the office of the county auditor for inspection by the public during business hours **[and made available on the county website]**.

~~C. A copy of the final budget shall be submitted by the county auditor to the county executive.~~

3.04.140: OPERATING AND CAPITAL BUDGET:

H. A copy of the operating and capital budget as adopted for each fund shall be:

Certified by the county auditor;

2. Made available to the public ~~during business hours in the office of the county auditor;~~ **[on the county website;]**

3. Submitted to the county executive;

4. Filed with the state auditor within thirty (30) days after its adoption.

Finding 4 – Revision of Payment Procedure

The present Cache County Code that speaks on the remittance of payments, operates under Utah Code Title 17, Chapter 15 and establishes a warrant process under the authority of the county auditor. However, the county actually operates under Utah Code Title 17, Chapter 19a which places the authority of the annual budget under the county executive and allows for the county council to delegate an accounting service provided for or executed on behalf of the entire county, which is hereto referred as the finance department. With these delegations, the finance department functions under Utah Code Title 17, Chapter 19a-301(1)(ii) for the remittance of payments.

Whereas Cache County has established the county executive as the formal budget officer;



and whereas the county council has delegated accounting services be provided on behalf of the county by the finance department; and whereas the current county code does not match correct accounting processes as being performed by said accounting service; It is the recommendation of the Auditor that the Cache County Code be amended as follows:

CHAPTER 3.20

~~WARRANTS~~ [PAYMENTS]

SECTION:

3.20.010: ~~Definition~~ [Authorization]

3.20.020: Contents

3.20.030: Approval and Issuance

~~3.20.040: Payment~~

3.20.050: County Council

3.20.010: ~~DEFINITION~~ [AUTHORIZATION]:

~~A warrant is an order in a specific amount drawn upon the county treasurer by the county auditor. (Ord. 90-16)~~ [The county operates under Title 17-19a-205(2)(b) and 17-19a (3) of Utah Code and remits payments under Chapter 17-19a-301(1)(ii)]

3.20.020: CONTENTS:

- ~~A. All warrants~~ [request for payment] must distinctly specify:
1. The liability and purpose for which they are drawn;
 2. When they accrued;
 3. The funds from which they are to be paid;
 4. The number, date, and amount to be paid; and
 5. The name of the person to whom payable.
- ~~B. All warrants must be numbered consecutively during each calendar year. (Ord. 90-16)~~

3.20.030: APPROVAL AND ISSUANCE:

- A. ~~The county auditor~~ [finance department upon receipt of an approved purchase order or voucher, shall prepare a list of warrants to be issued and the actual warrants within fourteen (14) days. shall notify the county treasurer of the aggregate amount of all contemporaneous payments.]
- B. ~~The list of warrants and warrants if requested shall be submitted to the county executive or a designee who shall review and approve or disapprove the warrants, signing those approved and returning the list to the county auditor within three (3) days.~~ [The finance department shall notify the county treasurer and the county executive as described in subsection C, of the amount and payee of all payments made by check or other payment mechanism.]
- C. ~~The county auditor shall register all warrants and retain a copy of the original warrant. (Ord. 90-16)~~ [(a) As used in this subsection, "remuneration" means a warrant, check, or other payment mechanism.
- (b) For a remuneration issued by the finance department, the department shall:
- (i) number each remuneration consecutively, commencing



annually on the first day of January; and
(ii) state on the remuneration:
(A) the number of the remuneration;
(B) the date of payment;
(C) the amount of the payment made;
(D) the name of the person to whom payable; and
(E) the purpose for which the remuneration was made.
D. The finance department shall dispose of a payment not presented for collection in accordance with Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.]

3.20.040: PAYMENT:

~~—A. The county auditor will present approved warrants to the county treasurer for payment.~~
~~—B. Warrants shall be paid in the order of presentation to the county treasurer and as funds are available.~~
~~—C. The county treasurer shall note upon the back of each warrant the date of presentation and the date of payment.~~
~~—D. If the county fund from which the warrant is to be paid is insufficient, the warrant must be so registered and paid in the order of presentation as funds become available.~~
~~—E. Warrants not presented within two (2) years from the date of issuance shall be cancelled. (Ord. 90-16)~~

3.20.050 [3.20.040]: COUNTY COUNCIL:

At least monthly, a list of warrants [payments] approved and issued for each month shall be submitted to the county council for its information and placed in the minutes of its meetings. No action or approval of the county council is required as to warrants.

Approval of these revisions supports the county’s purchasing policy as adopted on March 24th, 2015 in Ordinance No. 2015-05.

Finding 5 – Roles Defined for Asset Management

The inventory, management, and review of all county assets as defined in Utah Code Title 11, Chapter 13 are presently under the roles and responsibilities of the county auditor. The Cache County finance department in partnership with county IT created a program to track and maintain county-controlled assets as defined in Cache County Code Title 3, Chapter 28 that went into implementation at the end of fiscal year 2021.

Whereas the Cache County council has set its purchasing policy and procedures for the tracking of county controlled and capital assets over a certain valuation in Ordinance No. 2002-20 adopted on January 3rd, 2020; and whereas the assets therein listed are tracked in accordance with Utah Code Title 3-28 by the finance department and not the county auditor; It is the recommendation of the Auditor that the Cache County Code be amended as follows:

**CHAPTER 3.40
SURPLUS PROPERTY**



3.40.010: DECLARATION OF PROPERTY AS SURPLUS:

A. This chapter applies only to the real and tangible personal property of the county listed by the ~~county auditor~~ [finance department] in an official inventory of county general fixed assets. For the purposes of this chapter, "disposition" or "dispose" means the transfer of ownership from the county to any other party or entity by any method.

B. No real or any tangible personal property list by the ~~county auditor~~ [finance department] in an official inventory as a county general fixed asset may be disposed of unless it has first been declared to be surplus in accordance with the provisions of this chapter.

3.40.020: PROCEDURES:

A. The ~~county auditor~~ [finance department] shall maintain an official inventory of all county general fixed assets in accordance with the provisions of Utah Code Annotated section 17-36-6(1)(i), as amended, and a list of all county property that has been declared surplus.

3.40.030: DISPOSAL OF PERSONAL PROPERTY:

A. For purposes of this chapter "personal property" means tangible personal property currently on the general fixed asset list.

B. If a county department head, having county personal property under his or her control or supervision which the department head has determined is no longer needed by that department or is unusable, the department head shall notify the county executive who shall in turn notify all county department heads of the availability of such property. If any other department head requests the designated available property for their respective department or division, the county executive has the option of transferring the property to the requesting department head. The county executive shall notify the ~~county auditor~~ [finance department] of all transfers.

C. If no requests for the available personal property are received from any county department head and the county executive deems it reasonable and in the public interest to dispose of the property, the county executive shall declare the property surplus and proceed to dispose of the personal property in accordance with the provisions of this chapter as the county executive deems to be in the best interest of the county.

D. If surplus personal property is not readily marketable or marketable for a fair market value because of its condition, the county executive may dispose of that personal property by any reasonable means.

E. The county clerk shall execute and deliver to the county executive the documents necessary for the sale or transfer of any titled personal property which is sold or transferred as surplus property.

F. Upon the disposal of any personal property of the county,



the county executive shall forward to the ~~county auditor~~ [finance department] the revenues received to be receipted into the county funds and a record of the disposition thereof, including the date, amounts received, the manner of disposition, the party to whom the property was sold or transferred, and any supporting documentation. The county executive shall maintain a record of final dispositions for auditing purposes.

Finding 6– Roles Defined in Bond Procedures

All bonds issued by the county are done so in compliance with applicable federal and state laws, including, but not limited to, United States internal revenue code; the Utah municipal bond act as outlined in Utah Code Annotated Title 11, chapter 14, as amended; the Utah refunding bond act as outlined in Utah Code Annotated Title 11, chapter 27, as amended; Utah municipal building authority act as outlined in Utah Code Annotated section 17A-3-901 et seq., as amended; Utah bond validation act as outlined in Utah Code Annotated Title 11, chapter 30, as amended; and the Utah uniform fiscal procedures act for counties as outlined in Utah Code Annotated Title 17, chapter 36, as amended.

However, the Cache County Code designates the county auditor not the formal budget officer (or county executive being they one and the same) review all documentation for, submit opinion and recommendation thereof, and attend the issuance of all county bonds.

Whereas the formal budget officer is the same as the county executive; and whereas the review of documentation, recommendation, and issuance of bond has historically been performed by said formal budget officer; and whereas the county council has designated the accounting service provided for or executed on behalf of the entire county to the finance department; and whereas all previously stated are in compliance with all applicable federal and state laws as listed; It is the opinion of the Auditor that the Cache County Code be amended as follows:

CHAPTER 3.36 BONDS

3.36.020: BOND PROCEDURE:

- A. The county shall reserve the right to designate or retain bond counsel of its choosing for any bond issuance.
- B. No bond issuance shall be approved until the county attorney and ~~county auditor~~ [formal budget officer] have reviewed all bond documents and procedures and have submitted their opinions and recommendations.
- C. The county executive, ~~county auditor~~ and county attorney, or their designees, and such other officers as may be required or appropriate, shall attend each bond closing.
- D. No bond issuance shall be made except upon the specific approval of the county council in the manner as required by the appropriate laws and bond issuance requirements. (Ord. 90-16)

3.36.040: REPORTS AND REVIEW:

- A. The ~~county auditor~~ [finance department] shall keep and maintain records regarding payments, interest, credits and the fiscal status of all bonds issued by the county.
- B. The ~~county auditor~~ [finance department] shall submit progress or status reports of all outstanding bonds to the county



council and county executive at least annually or upon specific requests. (Ord. 90-16)

Finding 7 – Roles Defined in Reimbursement Procedures

Utah Code Title 17, Chapter 16(2), as well as Title 11, Chapters 13, 55, & 57, set the parameters for allowable reimbursements. Cache County Code Title 3, Chapter 44 complies with all State code sections. The county code places the county auditor in a position of review and action on all travel expenditures. The actual processes in Cache County for reimbursements fall under the purview of the finance department.

Whereas travel expenses are defined and agreed upon within both State and County Code; and whereas the county council has designated the accounting service provided for or executed on behalf of the entire county to the finance department; and whereas review is already completed by department heads; It is the recommendation of the Auditor to amend the Cache County Code as follows:

**CHAPTER 3.44
REIMBURSEMENTS
3.44.010: TRAVEL:**

A. A request for travel reimbursement will only be allowed if approved according to limitations in section 3.08.060 of this title.

B. A mileage log shall be kept in all county vehicles. Mileage shall be logged every time the vehicle is used. The mileage logs shall be submitted monthly to department heads for approval and forwarded to the ~~county auditor's office~~ [finance department] for review and action.

**3.44.060: DUPLICATION OF REIMBURSEMENTS PROHIBITED;
DISTRIBUTION OF PROCEEDS FROM OUTSIDE SOURCES:**

A. No county officer or employee shall receive reimbursement for any travel, per diem or other expense if such officer or employee has received reimbursement from any other source for such expense or per diem.

B. In the event any county officer or employee receives any reimbursement from a source other than the county which duplicates any reimbursement from the county, the officer or employee shall immediately submit the reimbursement received from the outside source to the ~~county auditor~~ [finance department] and that reimbursement shall be placed back into the fund or line item budget from which the original reimbursement was taken. (Ord. 90-16; amd. Ord. 94-10)

3.44.070: REIMBURSEMENT PROCEDURES:

Claims for reimbursement shall be made in a manner and using voucher or other forms as required by the ~~county auditor~~ [finance department] or as provided by resolution of the county council. (Ord. 90-16)

Finding 8 – Mileage Defined When a Taxable Benefit

The Cache County Code does not account for mileage as defined by IRS Treas. Reg. Section



1.61-21 and allowable in Utah Code Title 17-16-202(9)(b)(x) and Title 11-57-102(3)(b)(iii). Mileage that qualifies under these code sections are taxable and to maintain compliance with Federal Treasury Regulations the finance department is working outside the scope of the current Cache County code.

Whereas the Internal Revenue Service requires the taxation on all mileage as defined by IRS Treas. Reg. Section 1.61-21(c)(2); and whereas the above-listed code sections allow for such mileage; and whereas the county's designated accounting service already has processes to report and tax said mileage in compliance with the previous stated; It is the recommendation of the Auditor that the Cache County Code be amended as follows:

**CHAPTER 3.44
REIMBURSEMENTS
3.44.010: TRAVEL:**

A. A request for travel reimbursement will only be allowed if approved according to limitations in section 3.08.060 of this title.

B. ~~A mileage log shall be kept in all county vehicles.~~ Mileage shall be logged every time the vehicle is used [as defined by IRS Treas. Reg. Section 1.61-21.] The mileage logs shall be submitted ~~monthly~~ [at the end of every payroll cycle] to department heads for approval and forwarded to the county auditor's office for review and action.

Finding 9 – Roles Defined in the Handling of Grant Funds

The Utah Code does not speak to the administration of grant funds other than Title 17, Chapter 33-15(3) Notwithstanding any provision to the contrary, no rule or regulation shall be adopted by the county legislative body which would deprive the county or any of its departments, agencies, or institutions of state or federal grants or other forms of financial assistance. The Cache County code as written gives disbursement and oversight of grant funds to the county auditor through Ordinance No. 96-01 adopted on February 13th, 1996.

Whereas grant funds are expended within a county's budget and will therefore be audited as such; and whereas the county council has designated the accounting service provided for or executed on behalf of the entire county to the finance department; It is the recommendation of the Auditor to amend the Cache County Code as follows:

**CHAPTER 3.48
GRANTS
3.48.030: AUDITOR [AUDIT]:**

A. The receipt and disbursement of grant funds shall be administered by the ~~county auditor~~ [finance department].

B. The ~~county~~ [independent] auditor shall audit all funds in accordance with the standards and procedures set forth for audits in chapter 3.32 of this title and in the grant documents. (Ord. 90-16; amd. Ord. 96-01)

3.48.060: AUDITOR'S [FINANCE DEPARTMENT'S] BUDGETARY PROCEDURES FOR APPROVED GRANTS:

A. The ~~auditor~~ [finance department] will assign specific budgetary accounts for each grant revenue and separate accounts will be assigned where necessary to identify grant



expenditures. The grant application containing the detailed budget plan document will be the basis for determining the budgetary accounts.

B. All grant expenditures shall be submitted to the ~~county auditor~~ [finance department] prior to payment so the ~~auditor's office~~ [finance department] can verify that the expenditure is appropriate under the terms of the grant. The ~~auditor's office~~ [finance department] shall maintain a separate file for each grant and the file shall contain a copy of the approved grant application along with all requests for reimbursements.

D. All requests for reimbursements under the terms of the grant shall be coordinated through the county executive's and county ~~auditor's offices~~ [finance department]. The ~~auditor's office~~ [finance department] shall verify that all expenditure reimbursements have been properly posted to the appropriate budget. The ~~auditor's office~~ [finance department] shall coordinate with the department administering the grant on a monthly basis to ensure that all reimbursements for expenditures incurred are submitted for on a timely basis. (Ord. 90-16; amd. Ord. 96-01)

3.48.080: COMPLETED GRANTS:

Upon the completion of a grant, the administering department shall coordinate with the ~~auditor's office~~ [finance department] on submitting all required documentation to the granting agency as required in the approved grant application. (Ord. 90-16; amd. Ord. 96-01)



Citations:

Cache County Code Title 3 as amended Revenue & Finance

U.C.A. § 17-19a (2012) County Auditor

U.C.A. § 17-34 (2012) Municipal-Type Services to Unincorporated Areas

U.C.A. § 17-36 (2012) Uniform Fiscal Procedures Act for Counties

U.C.A. § 11-13-P5 (2017) Fiscal Procedures for Interlocal Entities

U.C.A. § 17-19a-204 (2012) Auditing services

(1) (b) The county auditor may not audit the auditor's own office, including any of the county auditor's financial records or accounts.

Cache County Ordinance 90-16 adopted December 18th, 1990 Fiscal Procedures for the County

Cache County Code Amended (1990) 3.04.050 Budget Officer

Cache County Code Amended (1990) 3.04.060 Budget Preparation and Submission

U.C.A. § 17-19a-205 (2012) 17-19a-205 Accounting services.

(2) The county legislative body may, by ordinance, delegate an accounting service provided for or executed on behalf of the entire county:

(a) to the county executive; or

(b) to an office's or department's officer or director.

(3) If a county legislative body delegates an accounting service in accordance with Subsection (2), the legislative body shall make the delegation:

(a) in accordance with good management practice to foster effectiveness, efficiency, and the adequate protection of a county asset; and

(b) by considering appropriate checks and balances within county government.

U.C.A. § 17-36-12 (2021) Notice of budget hearing.

(2) Notice of such hearing shall be published:

(c) on the home page of the county's website, either in full or as a link, if the county has a publicly viewable website, beginning at least seven days before the hearing and until the hearing takes place.

U.C.A. § 17-36-26 (2021) Increase in budgetary fund or county general fund -- Public hearing.

(2) Notice of the public hearing described in Subsection (1) shall be published at least five days before the day of the hearing:

(c) on the home page of the county's website, either in full or as a link, if the county has a publicly viewable website, until the hearing takes place.

U.C.A. § 17-19a-301 (2012) Payments and warrants.

(1) (ii) subject to Subsection (2)(b), a check or other payment mechanism as may be adopted in accordance with Chapter 36, Uniform Fiscal Procedures Act for Counties.

U.C.A. § 17-19a-205 (2012) Accounting services.

(2) The county legislative body may, by ordinance, delegate an accounting service provided for or executed on behalf of the entire county:

(b) to an office's or department's officer or director.



U.C.A. § 17-19a-3 (2012) Payments and warrants.

Cache County Ordinance 2015-05 adopted December 24th, 2015 Purchasing, Public Improvement, and Contracts

Cache County Code Amended (1990) 3.28 Assets

Cache County Ordinance 2002-20 adopted January 3rd, 2002 Cache County Fiscal Procedures

U.C.A. § 11-14 (2005) Utah Municipal Bond Act

U.C.A. § 11-27 (1981) Utah Refunding Bond Act

U.C.A. § 17A-3-901 et seq. (2011) Utah Municipal Building Authority Act

U.C.A. § 11-30 (1987) Utah Bond Validation Act

U.C.A. § 17-36 (1975) Utah Uniform Fiscal Procedures Act for Counties

U.C.A. § 17-16-2 (2016) Personal Use Expenditure

U.C.A. § 11-55 (2017) Political Subdivision Board Compensation

U.C.A. § 11-57 (2017) Personal Use Expenditures for Political Subdivision Officers and Employees

Cache County Code Amended (1994) 3.44 Reimbursements

Cache County Ordinance 1994-10 adopted March 22nd, 1994 Reimbursement from Outside Sources to the Department Receiving the Reimbursement

U.C.A. § 17-16-202 (2016) Personal Use Expenditure: Definitions

(9) (b) "Personal use expenditure" includes: (x) a travel expense;

U.C.A. § 11-57-102 (2017) Personal Use Expenditures for Political Subdivision Officers and Employees: Definitions

(3) (b) "Personal use expenditure" does not include:

(iii) a government vehicle that an officer or employee uses to travel to and from the officer or employee's official duties, including an allowance for personal use as provided by a written policy of the political subdivision.

Treas. Reg. Section 1.61-21 Taxation of Fringe Benefits

U.C.A. § 17-33-15 (2011) Duty of county legislative body to provide rules or regulations -- Conflicts with state or federal law.

(3) Notwithstanding any provision to the contrary, no rule or regulation shall be adopted by the county legislative body which would deprive the county or any of its departments, agencies, or institutions of state or federal grants or other forms of financial assistance.

Cache County Ordinance 96-01 adopted February 13th, 1996 County Policy on Grant Management



APPENDIX
Compilation of Corrections as Recommended

CHAPTER 3.04
FISCAL PROCEDURES AND BUDGETING

3.04.050: BUDGET OFFICER:

~~A.~~ The county executive, as chief executive officer of the county, shall direct the budget process as the formal budget officer and supervise and direct the centralized budgeting and participation of the various county departments, ~~boards~~ [boards,] and agencies in the county budget process, subject to the provisions of chapters 3.04 through 3.56 of this title.

~~B. The county auditor shall serve as the assistant county budget officer, subject to the provisions of chapters 3.04 through 3.56 of this title, and perform the duties of that position as those duties are specified in the Utah fiscal procedures act for counties, being set forth in Utah Code Annotated title 17, chapter 36, as amended. (Ord. 90-16)~~

3.04.060: BUDGET PREPARATION AND SUBMISSION:

The following procedure, subject to the Utah uniform fiscal procedures act for counties, shall be followed in the preparation and submission of the annual county budget:

A. The ~~auditor~~ [finance department] shall prepare a budget report for the first eight (8) months of the year indicating actual revenues and expenditures, the current budget in terms of total annual budget, budget expenditures and revenues to date, and the remaining budget balance.

B. The ~~auditor~~ [finance department] will submit a copy of that report in full to the county executive and copies of the report as they pertain to each county department head. Each department head shall:

1. Review the report;
2. Made available to the public ~~during business hours in the office of the county auditor;~~ [on the county website;]
3. Submit that proposed department budget to the county executive on or before September 20, and a copy to the county auditor.

C. The ~~auditor~~ [finance department] shall:

1. Estimate anticipated revenues for the next budget year, review actual revenues and expenditures to date for the current year, and review other available and relevant budget information and data; and
2. Prepare a proposed tentative county budget for the next year, together with recommendations regarding the budget and its implementations; and
3. Submit a proposed tentative county budget for the next year, with recommendations, and copies of the department head proposals to the county executive on or before October 1.

D. The county executive shall:

1. Review the eight (8) month report of the ~~county auditor~~



[finance department], the proposed budget submitted by the department heads, and the proposed tentative budget and recommendations of the ~~county auditor~~ [finance department];

2. Prepare a proposed budget and recommendations and confer with the ~~county auditor~~ [finance department] to reconcile any differences between the executive's proposed budget and the ~~auditor's~~ [finance department's] proposed budget and recommendations.

E. The ~~county auditor~~ [finance department] shall prepare the revised tentative budget and recommendations proposed by the county executive.

F. The county executive with support and assistance of the ~~auditor~~ [finance department] shall prepare and submit a budget message explanation of the revised tentative budget to the county council.

3.04.070: ADOPTION OF BUDGET:

A. The county council shall review, consider and tentatively approve, upon motion, a tentative budget with any modifications it deems appropriate.

B. The tentative budget ~~and all supportive schedules and data~~ shall be a public record available for inspection ~~during business hours at the offices of the county auditor~~ for [on the county website] at least ten (10) days prior to the public hearing on the adoption of the final budget.

3.04.080: CERTIFICATION:

A. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the county ~~auditor~~ [clerk/auditor] and filed with the state auditor not later than thirty (30) days after its adoption.

B. A copy of the budget, similarly certified, shall be filed in the ~~office of the county auditor~~ [finance department] for inspection by the public during business hours [and made available on the county website].

~~C. A copy of the final budget shall be submitted by the county auditor to the county executive.~~

3.04.085: ELECTED OFFICIAL/DEPARTMENT HEAD RESPONSIBILITY:

Each elected official and/or department head is designated to have accountability, authority, and responsibility for the fiscal management of their office or department. The elected official or department head shall work with the executive (formal budget officer) and ~~auditor~~ [the finance department] in making any adjustment to the budget(s) assigned to them. (Ord. 2007-07, 9-11-2007)

3.04.090: TRANSFERS:

A. With the consent of the county council and upon written notice to the ~~county auditor~~ [finance department], the county



executive may authorize an intradepartmental transfer over one thousand dollars (\$1,000.00) in any department, as to any unencumbered or unexpended appropriation balance or any part from one expenditure account to another within the department during the budget year, or may transfer an excess expenditure of one or more line items; provided, that the total of all excess expenditures or encumbrances does not exceed the total unused appropriation within the department at the close of the budget year. Transfers of one thousand dollars (\$1,000.00) or less may be authorized directly by the county executive.

3.04.140: OPERATING AND CAPITAL BUDGET:

A. Before or at the time the county council adopts budgets for the general fund, special revenue funds, debt service funds, capital improvement funds, or any other fund for which a budget is required, it shall adopt an operating capital budget for the next fiscal year for each enterprise fund and for any other special nonbudgetary fund for which operating and capital budgets are required.

B. On or before November 1 of each fiscal year, the county executive, with assistance from the ~~county auditor~~ [finance department], shall prepare for the next fiscal year a tentative operating and capital budget for each enterprise fund and for any other special fund which requires an operating capital budget.

C. The tentative operating and capital budget shall be submitted, reviewed and handled in the same manner as provided for in this chapter regarding the budget for the general fund. Such submission, review, recommendations and procedures shall be followed by the ~~county auditor~~ [finance department], county executive and county council as specified.

H. A copy of the operating and capital budget as adopted for each fund shall be:

1. Certified by the ~~county auditor~~ [clerk/auditor];
2. Made available to the public during business hours in the office of the county auditor;
3. Submitted to the county executive;
4. Filed with the state auditor within thirty (30) days after its adoption. (Ord. 90-16)

CHAPTER 3.20

~~WARRANTS~~ [PAYMENTS]

SECTION:

3.20.010: ~~Definition~~ [Authorization]

3.20.020: Contents

3.20.030: Approval and Issuance

~~3.20.040: Payment~~

3.20.050: County Council



3.20.010: DEFINITION [AUTHORIZATION]:

~~A warrant is an order in a specific amount drawn upon the county treasurer by the county auditor. (Ord. 90-16)~~ [The county operates under Title 17-19a-205(2)(b) and 17-19a (3) of Utah Code and remits payments under Chapter 17-19a-301(1)(ii)]

3.20.020: CONTENTS:

- ~~A. All warrants~~ [request for payment] must distinctly specify:
1. The liability and purpose for which they are drawn;
 2. When they accrued;
 3. The funds from which they are to be paid;
 4. The number, date, and amount to be paid; and
 5. The name of the person to whom payable.
- ~~B. All warrants must be numbered consecutively during each calendar year. (Ord. 90-16)~~

3.20.030: APPROVAL AND ISSUANCE:

- ~~A. The county auditor~~ [finance department] upon receipt of an approved purchase order or voucher, shall prepare a list of warrants to be issued and the actual warrants within fourteen (14) days. ~~shall notify the county treasurer of the aggregate amount of all contemporaneous payments.]~~
- ~~B. The list of warrants and warrants if requested shall be submitted to the county executive or a designee who shall review and approve or disapprove the warrants, signing those approved and returning the list to the county auditor within three (3) days.~~ [The finance department shall notify the county treasurer and the county executive as described in subsection C, of the amount and payee of all payments made by check or other payment mechanism.]
- ~~C. The county auditor shall register all warrants and retain a copy of the original warrant. (Ord. 90-16)~~ [(a) As used in this subsection, "remuneration" means a warrant, check, or other payment mechanism.
- (b) For a remuneration issued by the finance department, the department shall:
- (i) number each remuneration consecutively, commencing annually on the first day of January; and
 - (ii) state on the remuneration:
 - (A) the number of the remuneration;
 - (B) the date of payment;
 - (C) the amount of the payment made;
 - (D) the name of the person to whom payable; and
 - (E) the purpose for which the remuneration was made.
- D. The finance department shall dispose of a payment not presented for collection in accordance with Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.]

3.20.040: PAYMENT:

- ~~A. The county auditor will present approved warrants to the~~



~~county treasurer for payment.~~

~~—B. Warrants shall be paid in the order of presentation to the county treasurer and as funds are available.~~

~~—C. The county treasurer shall note upon the back of each warrant the date of presentation and the date of payment.~~

~~—D. If the county fund from which the warrant is to be paid is insufficient, the warrant must be so registered and paid in the order of presentation as funds become available.~~

~~—E. Warrants not presented within two (2) years from the date of issuance shall be cancelled. (Ord. 90-16)~~

3.20.050 [3.20.040]: COUNTY COUNCIL:

At least monthly, a list of warrants [payments] approved and issued for each month shall be submitted to the county council for its information and placed in the minutes of its meetings. No action or approval of the county council is required ~~as to warrants.~~

**CHAPTER 3.40
SURPLUS PROPERTY**

3.40.010: DECLARATION OF PROPERTY AS SURPLUS:

A. This chapter applies only to the real and tangible personal property of the county listed by the ~~county auditor~~ [finance department] in an official inventory of county general fixed assets. For the purposes of this chapter, "disposition" or "dispose" means the transfer of ownership from the county to any other party or entity by any method.

B. No real or any tangible personal property list by the ~~county auditor~~ [finance department] in an official inventory as a county general fixed asset may be disposed of unless it has first been declared to be surplus in accordance with the provisions of this chapter.

3.40.020: PROCEDURES:

A. The ~~county auditor~~ [finance department] shall maintain an official inventory of all county general fixed assets in accordance with the provisions of Utah Code Annotated section 17-36-6(1)(i), as amended, and a list of all county property that has been declared surplus.

3.40.030: DISPOSAL OF PERSONAL PROPERTY:

A. For purposes of this chapter "personal property" means tangible personal property currently on the general fixed asset list.

B. If a county department head, having county personal property under his or her control or supervision which the department head has determined is no longer needed by that department or is unusable, the department head shall notify the county executive who shall in turn notify all county department



heads of the availability of such property. If any other department head requests the designated available property for their respective department or division, the county executive has the option of transferring the property to the requesting department head. The county executive shall notify the ~~county auditor~~ [finance department] of all transfers.

C. If no requests for the available personal property are received from any county department head and the county executive deems it reasonable and in the public interest to dispose of the property, the county executive shall declare the property surplus and proceed to dispose of the personal property in accordance with the provisions of this chapter as the county executive deems to be in the best interest of the county.

D. If surplus personal property is not readily marketable or marketable for a fair market value because of its condition, the county executive may dispose of that personal property by any reasonable means.

E. The county clerk shall execute and deliver to the county executive the documents necessary for the sale or transfer of any titled personal property which is sold or transferred as surplus property.

F. Upon the disposal of any personal property of the county, the county executive shall forward to the ~~county auditor~~ [finance department] the revenues received to be receipted into the county funds and a record of the disposition thereof, including the date, amounts received, the manner of disposition, the party to whom the property was sold or transferred, and any supporting documentation. The county executive shall maintain a record of final dispositions for auditing purposes.

CHAPTER 3.36 BONDS

3.36.020: BOND PROCEDURE:

A. The county shall reserve the right to designate or retain bond counsel of its choosing for any bond issuance.

B. No bond issuance shall be approved until the county attorney and ~~county auditor~~ [formal budget officer] have reviewed all bond documents and procedures and have submitted their opinions and recommendations.

C. The county executive, ~~county auditor~~ and county attorney, or their designees, and such other officers as may be required or appropriate, shall attend each bond closing.

D. No bond issuance shall be made except upon the specific approval of the county council in the manner as required by the appropriate laws and bond issuance requirements. (Ord. 90-16)

3.36.040: REPORTS AND REVIEW:

A. The ~~county auditor~~ [finance department] shall keep and maintain records regarding payments, interest, credits and the fiscal status of all bonds issued by the county.

B. The ~~county auditor~~ [finance department] shall submit



progress or status reports of all outstanding bonds to the county council and county executive at least annually or upon specific requests. (Ord. 90-16)

**CHAPTER 3.44
REIMBURSEMENTS**

3.44.010: TRAVEL:

A. A request for travel reimbursement will only be allowed if approved according to limitations in section 3.08.060 of this title.

B. ~~A mileage log shall be kept in all county vehicles.~~ Mileage shall be logged every time the vehicle is used [as defined by IRS Treas. Reg. Section 1.61-21.] The mileage logs shall be submitted monthly [at the end of every payroll cycle] to department heads for approval and forwarded to the ~~county auditor's office~~ [finance department] for review and action.

**3.44.060: DUPLICATION OF REIMBURSEMENTS PROHIBITED;
DISTRIBUTION OF PROCEEDS FROM OUTSIDE SOURCES:**

A. No county officer or employee shall receive reimbursement for any travel, per diem or other expense if such officer or employee has received reimbursement from any other source for such expense or per diem.

B. In the event any county officer or employee receives any reimbursement from a source other than the county which duplicates any reimbursement from the county, the officer or employee shall immediately submit the reimbursement received from the outside source to the ~~county auditor~~ [finance department] and that reimbursement shall be placed back into the fund or line item budget from which the original reimbursement was taken. (Ord. 90-16; amd. Ord. 94-10)

3.44.070: REIMBURSEMENT PROCEDURES:

Claims for reimbursement shall be made in a manner and using voucher or other forms as required by the ~~county auditor~~ [finance department] or as provided by resolution of the county council. (Ord. 90-16)

**CHAPTER 3.48
GRANTS**

3.48.030: ~~AUDITOR~~ [AUDIT]:

A. The receipt and disbursement of grant funds shall be administered by the ~~county auditor~~ [finance department].

B. The ~~county~~ [independent] auditor shall audit all funds in accordance with the standards and procedures set forth for audits in chapter 3.32 of this title and in the grant documents. (Ord. 90-16; amd. Ord. 96-01)

**3.48.060: ~~AUDITOR'S~~ [FINANCE DEPARTMENT'S] BUDGETARY
PROCEDURES FOR APPROVED GRANTS:**

A. The ~~auditor~~ [finance department] will assign specific budgetary accounts for each grant revenue and separate



accounts will be assigned where necessary to identify grant expenditures. The grant application containing the detailed budget plan document will be the basis for determining the budgetary accounts.

B. All grant expenditures shall be submitted to the ~~county auditor~~ [finance department] prior to payment so the ~~auditor's office~~ [finance department] can verify that the expenditure is appropriate under the terms of the grant. The ~~auditor's office~~ [finance department] shall maintain a separate file for each grant and the file shall contain a copy of the approved grant application along with all requests for reimbursements.

D. All requests for reimbursements under the terms of the grant shall be coordinated through the county executive's and county ~~auditor's offices~~ [finance department]. The ~~auditor's office~~ [finance department] shall verify that all expenditure reimbursements have been properly posted to the appropriate budget. The ~~auditor's office~~ [finance department] shall coordinate with the department administering the grant on a monthly basis to ensure that all reimbursements for expenditures incurred are submitted for on a timely basis. (Ord. 90-16; amd. Ord. 96-01)

3.48.080: COMPLETED GRANTS:

Upon the completion of a grant, the administering department shall coordinate with the ~~auditor's office~~ [finance department] on submitting all required documentation to the granting agency as required in the approved grant application. (Ord. 90-16; amd. Ord. 96-01)

