

LEGISLATIVE AUDIT COMMITTEE  
SALT LAKE COUNTY  
GOVERNMENT CENTER, ROOM N2-800  
July 18, 2017  
[3:28:25 PM](#)

Committee Members

Present: Jennifer Wilson  
Jim Bradley  
Arlyn Bradshaw  
Aimee Newton  
Sam Granato  
Steven DeBry  
Max Burdick, Chair

Excused: Richard Snelgrove  
Michael Jensen

Review of Legislative Audit Structure

**Mr. Jason Rose**, Legal Counsel, Council Office, stated under the current County ordinance there is a Legislative Audit Committee, which is why this body is meeting separately from the Council. The question has been raised as to whether the Council wants to continue having a separate committee to do legislative audits or to just do audits through the Committee of the Whole (COW) agenda.

**Council Member DeBry** stated as part of the COW, the Audit Committee could be all nine Council Members.

**Mr. Rose** stated the question is if the Council wanted a separate Legislative Audit Committee or would rather have the audit functions fall under the County Council.

**Council Member Burdick** asked what the benefit was to having a separate committee.

**Mr. Scott Tingley**, County Auditor, stated the County ordinance establishes the legislative audit function, and within that language the Legislative Audit Committee is established. This is separate from his statutory duties to do financial audits.

**Council Member Newton, seconded by Council Member DeBry, moved to eliminate the Legislative Audit Committee and bring the function under the Council, or to change the ordinance to indicate the County Council will serve at the Legislative Audit Committee.**

**Council Member Burdick** stated the Legislative Audit Committee was set up with the idea that at some point the Council would hire a legislative audit person to conduct audits directly for the Council. The committee could also work with the Auditor's Office to conduct performance audits.

**Council Member Wilson** stated she would prefer not to make a decision today. More internal conversation needs to take place. She sees the Council moving toward handling audits themselves. However, she does like the committee system whereby three or four Council Members take on an issue and bring it back to the larger group.

**Council Member Burdick** stated he would like to review previous conversations about the Legislative Audit Committee.

**Council Member Newton, seconded by Council Member DeBry, amended the motion to have the Council's legal counsel look into the County ordinance, compile the pros and cons, and determine what legislative audit functions would look like under the Council.**

**Council Member DeBry** stated he understood the need for work groups and committee meetings, but matters addressed by the Legislative Audit Committee would come back to the Council eventually. A smaller group gets into the weeds of an issue, brings a recommendation back to the Council where it is rehashed by the full Council, and a vote is finally taken. It would be better for the Council to handle it right out of the chute.

**Council Member Bradley** asked if there were any minutes showing the Legislative Audit Committee actually met and what it has done. He asked if all Council Members were part of the committee.

**Mr. Rose** stated yes.

**Council Member Newton, seconded by Council Member DeBry, amended the motion to have the Council's legal counsel look into the County ordinance, compile the pros and cons, and determine what legislative audit functions would look like under the Council. The motion passed unanimously.**



Review of Potential Audits

**Mr. Scott Tingley**, County Auditor, stated in January his office published an audit plan, which is standard for the industry. It is an overview of audits planned for the year, and quite a few have already been completed. In 2015 he met with Council Members and devised a list of proposed audits. The Mayor's Office also requested some performance audits.

**Council Member Newton** stated she understood the Auditor could do financial audits, but had to be asked by the Council or Mayor to do a performance audit.

**Mr. Tingley** stated that was correct

**Council Member Newton** stated the Auditor had a couple of audits from the Mayor lined up. The Council had given him direction on a couple others last year; some were done and one has fallen off. It would be helpful to see a list of what audits had been done, were in progress, and ideas for potential audits.

**Mr. Tingley** stated he could do that.

**Council Member Wilson** stated there is a lot of subjectivity in performance audits and that it better left to the policymakers. It does not matter to her if the Council Members meet as a Legislative Audit Committee or as a Committee of the Whole.

**Council Member Newton** stated she agreed with that but would like to know what the Auditor has or is working on so the Council does not duplicate it.

**Council Member Bradley** asked if any legislative audits had been conducted and did they come through the Council.

**Mr. Tingley** stated his office has completed audits for the Council and given copies to Council Members. However, that is as far as it has gone.

**Council Member Bradley** stated he did not think those came to the Council for approval.

**Council Member Bradshaw** stated he thought three audits had come to the Council.

**Ms. Erin Litvack**, Deputy Mayor of County Services, stated due to the transition in leadership in the Mayor's Office, she is unaware of any audits authorized by the Mayor's Office. She would like to meet with the Auditor to understand what performance audits were discussed and approved by whom, in order to understand what is in play.

**Council Member Newton** stated she would like to submit any ideas for performance audits, with corresponding questions, to Chairman Burdick's aide over the next two weeks. In the meantime, the Auditor can provide the Council with the requested list of audits.



Other Business

*Approval of Minutes*

**Council Member Burdick** stated he had not reviewed the minutes and would like to approve them at the next Legislative Audit Committee meeting in two weeks.



The meeting was adjourned [3:45:36 PM](#).

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Chair

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Deputy Clerk

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