



OFFICE OF THE  
**STATE AUDITOR**

Case # CACO23SP

April 13, 2023

Chair David Erickson and County Council Members  
Cache County  
179 N Main  
Logan, Utah 84321

Dear County Council Members:

The Office of the State Auditor (Office) offers a hotline program through which we receive complaints with financial or compliance implications related to state or local governments. The Office received complaints alleging improprieties in Cache County (Cache). The complaints alleged that a former elected Cache Attorney<sup>1</sup> (Attorney1) had a private contract with Rich County (Rich) to provide prosecution services and used Cache resources in support of that contract. In addition, the complaints alleged that a Cache Chief Deputy Attorney (Attorney2) used Cache resources for personal benefit in support of a private contract.

To determine the credibility of these complaints, we reviewed relevant agreements for services, grant documentation, Cache policies and ordinances, and other relevant records for the period from January 2017 through November 2022, unless otherwise noted. We also conducted interviews with key personnel and other individuals as necessary.

## **Background**

Historically, the Cache attorney's office provided prosecution services at various times for certain municipalities, including Logan City (Logan), Hyrum City (Hyrum), and Nibley City (Nibley),<sup>2</sup> via contracts for services.<sup>3</sup> Cache entered into a contract with Rich to provide criminal prosecution services from September 2017 through January 30, 2019 (Cache-Rich Contract). Under this contract, Rich paid \$3,000 per month to Cache. In exchange, Cache provided prosecution services and covered associated mileage, training, and office expenses. Three Cache council members indicated they knew of the Cache-Rich Contract.

In the November 2, 2018 Rich Commission meeting, the Rich Attorney informed the commission that he and Attorney1 wanted to cut Cache County out of their arrangement. He stated Rich would not renew the Cache-Rich Contract and that Rich would pay Attorney1 directly.<sup>4</sup> We found no indication of a written notice to terminate the contract as required by the

<sup>1</sup> Attorney1 resigned from his Cache position in July 2021.

<sup>2</sup> The agreement between Cache and Nibley appeared to end in 2015 and resumed in 2020.

<sup>3</sup> Via the Cache-Logan Contract, Cache-Hyrum Contract, and Cache-Nibley Contract.

<sup>4</sup> Per the audio recording of the commission meeting, the Rich attorney stated, "We want to simplify [the prosecution services arrangement] so we're going to terminate the [Cache-Rich Contract]. Cut Cache [] out and [the

Cache-Rich Contract.<sup>5</sup> Rich ceased payments to Cache after 2018 and began payments to Attorney1, we consider the Cache-Rich Contract, in effect, terminated at that point.

In March 2019, Attorney1 signed an “Employment Contract” with Rich to work as the Rich Chief Criminal Deputy (Attorney1-Rich Contract). The contract stipulated that Attorney1 would be paid \$3,000 per month plus mileage reimbursement. Per the Attorney1-Rich Contract, Attorney1 would compensate other attorneys directly for any prosecution or law enforcement duties performed by those subcontractors. Attorney1 regularly utilized the services of Attorney2 and paid Attorney2 for work on Rich cases. Neither the Cache council nor the Former Cache Executive appeared to be aware that Rich and Attorney1 had entered into a separate agreement. The current Cache executive stated he was unaware of prosecution services for Rich.

Attorney1 also had a private contract (Attorney1-Mendon Contract) with Mendon City (Mendon) while employed at Cache. Attorney2 also had a private contract with Nibley to provide legal services from 2015 through 2019 (Attorney2-Nibley Contract) while employed at Cache.

After commencement of our procedures, Attorney2 resigned his position with Cache.

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Rich Attorney] we’ll just hire [Attorney1] and [Attorney2] as [the Rich Attorney’s] deputies directly... We’re going to let [the Cache-Rich Contract] end, not renew it... so the payments, instead of going to the Cache [ ] [a]ttorney’s [o]ffice, [Rich] will just be paying [Attorney1] and [Attorney2] directly.”

<sup>5</sup> Paragraph 9 of the Cache-Rich Contract indicated the term of the contract was from September 13, 2017 through the end of January 2019 with automatic renewals unless either party provided the other with at least 60 days’ written notice. We found no indication either Cache or Rich provided written notice to terminate.

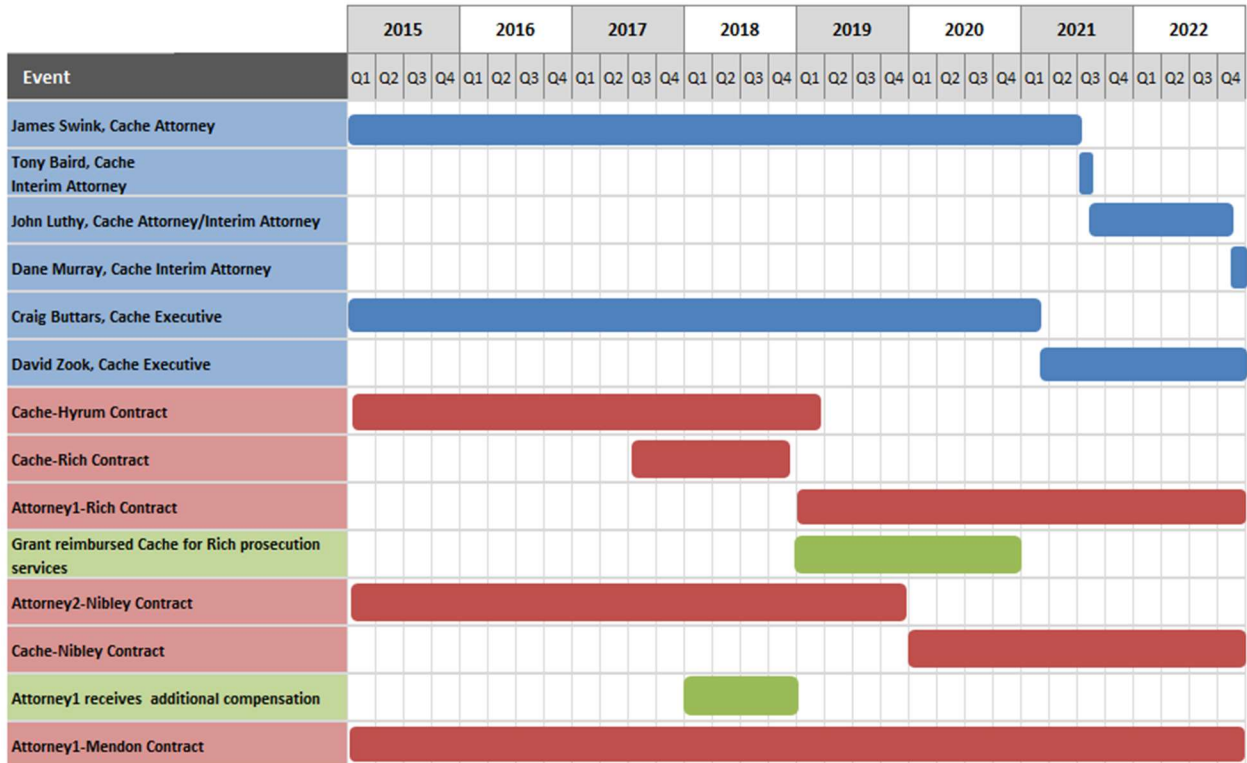
## Timeline

### LEGEND

Blue: Individuals who held the offices of Cache executive and Cache attorney

Red: Prosecution agreements

Green: Events noted in this report



## Findings and Recommendations

### 1. Improper Use of Public Resources for Personal Benefit

Attorney1 prosecuted cases in Rich and Mendon under the Attorney1-Rich Contract and Attorney1-Mendon Contract while employed at Cache. Rich and Mendon paid Attorney1 privately for this work. Based on the procedures performed, it appears likely that Attorney1 improperly used Cache resources to fulfill these private contracts during the time-period.<sup>6</sup> The following are several indications that Attorney1 used public resources for his private contracts:

- At least six employees within the Cache Attorney's office occasionally performed work related to Attorney1's Rich<sup>7</sup> and Mendon prosecution services. This work included prosecution, obtaining police reports, filing court documents, running background checks, and updating court calendars.<sup>8</sup>
- A federal grant partially paid the salaries for two Cache employees performing Rich work. Cache received a total of \$69,222 in grant funding which Cache used for these salaries (see Finding 3 below).<sup>9</sup> In addition, the grant required Cache to provide a cash match of \$3,137, which Cache satisfied through payment of salary to the attorneys working on Rich prosecutions.
- Cache's case management software (Software) was used for Rich cases. More than 300 Rich cases were recorded on the Software since 2019 (during the period of this private contract). In addition, multiple Mendon cases appear on the Software. However, Attorney1 states he was not aware that the Mendon cases were on the Software.
- Cache paid for the Software license, associated costs, and provided Software training and troubleshooting for Rich during the period of this private contract (from 2019 through present).

While a Cache employee, Attorney2 subcontracted<sup>10</sup> on the Attorney1-Rich Contract and prosecuted cases under the Attorney2-Nibley Contract. Attorney1 and Nibley paid Attorney2 privately for work on these contracts. Based on the procedures performed, it appears likely that Attorney2 improperly used Cache resources to fulfill these private contracts during the time-period.<sup>11</sup> The following are indications Attorney2 used public resources for his private contracts:

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<sup>6</sup> We did not perform exhaustive test work to identify all possible areas of misuse, nor did we attempt to determine a dollar value of potential misuse.

<sup>7</sup> This work was performed during the Attorney1-Rich Contract period.

<sup>8</sup> Of the people we interviewed, only Attorney1, Attorney2, and two legal assistants were aware that these contracts were private and not with Cache. The council, executive, other deputy attorneys, and other legal assistants were not aware of the private contracts.

<sup>9</sup> Attorney1 had a responsibility to ensure the accuracy of charges submitted for grant reimbursement.

<sup>10</sup> Attorney2 stated Attorney1 paid him and provided him 1099's for his Rich work under the Attorney1-Rich Contract, therefore we refer to Attorney2 as a subcontractor in this arrangement.

<sup>11</sup> We did not perform exhaustive test work to identify all possible areas of misuse, nor did we attempt to determine a dollar value of potential misuse.

- Attorney2 used the Software for more than 300 Rich cases and more than 200 Nibley cases.
- Attorney2 stated that he used his Cache computer and email for Rich cases.
- Attorney2 assigned a Cache unpaid legal intern to work on a Rich case.
- At least one Cache legal assistant performed work on Attorney2’s Rich and Nibley cases. This work included filing court documents, running background checks, and updating court calendars.
- Attorney2 traveled to Rich as a driver or passenger in a Cache vehicle for his Rich work.

These patterns of misuse likely violate Cache personnel policy<sup>12</sup> and appear contrary to Utah Code.<sup>13</sup>

Attorney1 and Attorney2 assert that the use of public resources for private prosecution contracts predates them. Others in the office disagree. Attorney1 and Attorney2 also assert that their use of public resources for Rich in particular was either authorized or *de minimis*. However, we found no indication that the Cache council authorized Attorney1 or Attorney2 to use Cache resources on private contracts. In addition, it appears the totality of such use would likely exceed *de minimis* use.

As the county attorney and chief county prosecutor, Attorney1 had a duty to defend the public’s interests and to prevent noncompliance or violations of statute and county personnel policy.

### **Recommendations**

We recommend the Cache council:

- a. Determine whether the use of Cache resources for private contracts is a widespread practice in the Cache attorney’s office.
- b. Ensure that employees understand that there must be a clear division between Cache work and outside employment.
- c. Consider appropriate action for possible misuse of Cache resources.

## **2. Additional Compensation Contrary to Ordinance**

In 2018, Attorney1 accepted compensation of \$17,600 in excess of the authorized compensation in Cache ordinance.<sup>14</sup> Attorney1, working with Attorney2, Finance Director, and Former Cache Executive, earmarked revenue from the Cache-Rich Contract and Cache-Hyrum Contract to fund this additional compensation. None of these individuals had the authority to approve additional compensation for Attorney1. Only the

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<sup>12</sup> Cache Personnel Policy and Procedure Manual VIII.Q.6.f prohibits the use of computers, internet, and email, “for self-employment or outside employment...”

<sup>13</sup> Utah Code 76-8-402 prohibits the use of public resources for personal benefit, with exceptions for *de minimis* use if policy allows it. However, Cache Personnel Policy prohibits use for outside employment, therefore, even *de minimis* use of the Software, computers, and email appears prohibited.

<sup>14</sup> Cache Ordinance 2.28.030 establishes the yearly salaries of elected officers.

Cache council has statutory authority<sup>15</sup> to set the compensation for elected county officers. Three of the council members during that time-period stated that they had no recollection of the council discussing or approving the additional compensation.

**Recommendation**

We recommend the Cache council and executive:

- a. Consider appropriate action regarding misappropriation of funds.
- b. Ensure payroll personnel understand the policies, ordinances, and statutes regarding compensation.

**3. Questionable Federal Grant Request and Reimbursement**

Cache historically received a federal grant<sup>16</sup> (Grant) to reimburse the costs of prosecuting certain violent offenses. Cache added Rich to the Grant requests in 2019. Attorney1 reportedly directed the Grant administrator to include costs for prosecutor time and mileage related to Rich.<sup>17</sup> Cache subsequently added victim services costs for Rich to the Grant in 2020. The Grant reimbursement requests for Rich prosecution ended in 2020, but federal funding for Rich victim services continued.

Table 1 shows prosecution costs Cache requested and received from the Grant for provision of services to Rich.<sup>18</sup>

**Table 1: Grant funds reimbursed to Cache related to Rich prosecution costs**

Year	Attorney2 Hours	Attorney2 Salary & Benefits	Other Attorney Hours	Other Atty. Salary & Benefits <sup>19</sup>	Total Hours	Total Salary & Benefits
2019	214	\$17,818	409	\$17,147	623	\$34,965
2020	400	\$34,257	0	\$0	400	\$34,257
<b>Total</b>	<b>614</b>	<b>\$52,075</b>	<b>409</b>	<b>\$17,147</b>	<b>1,023</b>	<b>\$69,222</b>

Cache’s use of Grant funds to provide prosecution and victim services to Rich leads to several key questions:

- Why did Cache begin charging Rich prosecution costs to the Grant when the Attorney1-Rich Contract commenced?
- If allowable in 2019 and 2020, why did Cache stop charging Rich prosecution costs to the Grant after 2020?

<sup>15</sup> Per Utah Code 17-16-14, before changing the salaries of county officers, the county legislative body must first hold a public hearing at which all interested persons must have an opportunity to be heard. Additionally, for changes to a current or subsequent calendar-year salary for an officer during the officer’s current term, Cache Ordinance 2.12.120(C)(2) requires public notice and public hearing prior to adoption of the changes.

<sup>16</sup> Violence Against Women Grant CFDA #16.588

<sup>17</sup> The Grant administrator represented she did not know that Cache was no longer a party to the Rich prosecution contract.

<sup>18</sup> Cache received Grant funds for Cache prosecution and Rich victim advocate type services that are not shown in the table.

<sup>19</sup> The Grant administrator represented that Attorney1 instructed her to amend the 2019 grant in quarter 2 to replace the previously assigned prosecutor with Attorney2.

- With the Attorney1-Rich Contract in place, under what authority was Cache providing prosecution services for Rich under the Grant?<sup>20</sup>
- If Rich paid Attorney1 \$3,000 per month for prosecution services, why did Cache receive Grant funds instead of Rich?
- If the Cache-Rich Contract was still in place, why didn't Attorney1 and Attorney2 ensure Rich paid the Cache attorney's office?
- Why did Attorney2 charge Cache for Rich prosecution when he was also charging Attorney1 for similar services as a subcontractor under the Attorney1-Rich Contract?

We question whether the attorney hours<sup>21</sup> and mileage expenses charged to the Grant were appropriate and reasonable as follows:

- When strictly interpreted, according to the Attorney1-Rich Contract, Attorney1 was "responsible for all criminal matters handled in [Rich]." Therefore, Cache would have had no prosecution authority or responsibility to prosecute Rich cases. Under this scenario, Cache would not have incurred any prosecution costs eligible for reimbursement under the Grant. As such, all attorney hours charged to the Grant for Rich prosecution would be improper. It would also be illogical for Rich to pay Attorney1 privately for the work while Cache received Grant funding for similar work.<sup>22</sup>
- Conversely, assuming justification existed for Cache to request Grant reimbursement, the expenses charged to the Grant by Cache should have included only those not already covered by the Attorney1-Rich Contract. If that were the case, then Attorney1 and Attorney2 should have ensured a clear division between the Cache work and the Attorney1-Rich Contract work. Attorney1 and Attorney2 should have documented when prosecution expenses were charged to the Grant and which were not covered by the Attorney1-Rich Contract. There is no evidence Attorney1 and Attorney2 made such an effort. As a result, Cache charged the Grant \$52,075 for Attorney2's time without adequate documentation. This is concerning considering Cache charged the Grant for Attorney2's time during the same time Attorney1 paid Attorney2 under the Attorney1-Rich Contract. Similarly, we noted Cache also charged mileage reimbursement to the Grant with no clear documentation those expenses were not already reimbursed under the Attorney1-Rich Contract. Both Attorney1 and Attorney2 received reimbursements directly from Rich.
- Finally, hours billed to the grant for Attorney2's work exceeded the number of hours he represented he spent on Rich prosecution (See Finding 6). Without adequate documentation, we question the prosecution hours Cache submitted for reimbursement.

Both Attorney1 and Attorney2 knew of the Attorney1-Rich Contract. In addition, Attorney1 knew, and the grant administrator stated, that Attorney2 knew that Cache was

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<sup>20</sup> The Cache-Rich Contract had been effectively terminated after 2018. Neither Rich nor Cache provided evidence that the Cache-Rich Contract resumed or that they entered into a new agreement.

<sup>21</sup> We do not question the victim services costs since Cache provided the services without remuneration from Rich.

<sup>22</sup> Rich did not submit a request for federal grant reimbursement of prosecution costs and did not appear to be aware that Cache was doing so.

seeking reimbursement for Rich prosecution expenses from the Grant. Attorney1 and Attorney2 had a duty to ensure any costs charged to the grant were proper, reasonable, and supported.

Misrepresentation of information related to a federal grant may violate federal grant requirements.

### **Recommendations**

We recommend the Cache attorney:

- a. Work with the grant provider to determine the accuracy of the reporting.
- b. Document the scope and authority of Cache's victim support for Rich.

## **4. Personnel Failed to Disclose Outside Employment**

Attorney1 and Attorney2 did not disclose their outside employment to Cache.<sup>23</sup> Cache's personnel policy<sup>24</sup> requires an employee to disclose any outside employment to the Director of Human Resources for a determination whether the outside work is detrimental to the employee's county work or constitutes a conflict of interest (see Finding 8).

Attorney1 and Attorney2 indicated that their private contracts were well known within Cache and even authorized. However, given the absence of documented disclosures, statements to the contrary from Cache officials,<sup>25</sup> and incidents noted in Finding 1, it appears more likely that their outside employment was not well known. Nondisclosure increases the risk of abuse.

### **Recommendation**

We recommend the Cache council and executive ensure that Cache employees disclose outside employment in accordance with policy.

## **5. Weak Internal Control Over Prosecution Contracts**

We noted two instances related to prosecution contracts where Cache's internal controls were insufficient to manage those contracts:

### **a. Cache-Rich Contract**

Members of the Cache council and Former County Executive represented they were unaware of the Attorney1-Rich Contract. While understandable that the Attorney1-Rich Contract may have gone unnoticed for a time, the resulting lack of contract revenues under the Cache-Rich Contract, coupled with the onset of

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<sup>23</sup> Attorney1 contracted privately with Rich and Mendon. Attorney2 contracted privately with Nibley and performed work as a subcontractor for Attorney1 on Rich cases under the Attorney1-Rich Contract. These arrangements constitute outside employment.

<sup>24</sup> Cache Personnel Policy and Procedure Manual VIII.J "Outside Employment"

<sup>25</sup> The Former Cache Executive, then-members of the Cache council, various employees in the Cache Attorney's Office, and the current Cache executive all indicated they were not aware of every outside client of Attorney1 and Attorney2.



charging Rich prosecution costs to the Grant, should have raised questions and been resolved in a timelier manner.

**b. Cache-Nibley Contract Payment Not Enforced**

In 2020, the Cache-Nibley Contract established that Cache would provide Nibley with prosecution services for \$600 per month. As of November 2022, Nibley had not paid Cache for those services. We estimate Cache has failed to collect more than \$20,000 from Nibley for those services. It is not clear why Cache did not institute a process to invoice Nibley regularly for contract services.

The lack of internal controls over prosecution contracts resulted in a loss of revenue to Cache.

**Recommendations**

We recommend the Cache council and executive:

- a. Implement procedures to better track the status of contracts.
- b. Remedy the above-described collection oversight.
- c. Establish and implement a routine process to collect fees when Cache provides prosecution services to other entities.

**6. Inadequate Time Recording for Contracts and Grants**

The Cache attorney's office does not require their prosecutors to track time by task.<sup>26</sup>

Cache provides prosecution services to municipalities for a fixed fee. Without tracking the costs of fulfilling those contracts, including personnel hours, Cache is unable to determine whether county taxpayers are subsidizing those municipal service agreements.

Further, we noted that Cache receives federal grant funding for certain types of prosecution work. As noted in Finding 3, the grant paid for 614 hours of time, which was significantly higher than the estimate of 420 hours Attorney2 represented he spent on the associated prosecutions. The difference in hours resulted in up to \$11,260 of additional grant funding which may have been improperly requested. Without adequate time reporting records, we were unable to determine the reasonableness or accuracy of the hours allegedly worked.

Cache should have a process to document hours worked on applicable tasks, especially for grants that reimburse based on hours worked and in order to track the operating costs of providing prosecution services.

**Recommendation**

We recommend the Cache attorney:

- a. Establish a reasonable method to track the time personnel spend on activities funded by federal grants.
- b. Track costs associated with municipal service contracts.

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<sup>26</sup> The lack of time tracking by task appears to be a common practice for county attorneys' offices.

## 7. Inappropriate Access to Case Information

Cache allowed all Software users unrestricted access to case records. Since Rich had a Software license and stored its case records in Cache's Software, any users with a Software license could access the cases from both Cache and Rich.

Effective IT governance ensures confidentiality and integrity of information.<sup>27</sup> Rich's unrestricted access to Cache cases increases the risk that Cache's confidential information is exposed and subject to increased risk of errors or manipulation. This is especially concerning given that Rich had not paid Cache for prosecution services since 2018.

Cache could reduce or eliminate this risk by limiting users' access to only what are strictly required to perform their job duties.

### **Recommendation**

We recommend the Cache attorney ensure Cache takes immediate action to limit user access to protect the confidentiality of information on the Software.

## 8. Conflicts of Interest Policy May Benefit From Annual Disclosure Requirement

The County Officers and Employees Disclosure Act (Disclosure Act)<sup>28</sup> and Cache personnel policy<sup>29</sup> (Policy) require county officers to disclose conflicts of interest between their public duties and their personal interests. Policy requires compliance with the Disclosure Act but it does not require an annual disclosure of conflicts or certification that no conflicts exist. Requiring an annual certification helps ensure proper disclosure. We consider it a best practice for an employer to be aware of any actual or potential conflict of interest, even if that potential conflict is only for the employee's work time.

Cache's lack of an annual certification requirement may have contributed to an environment where the outside employment and potential conflicts were not properly disclosed, increasing the risk of improper use of Cache resources.

### **Recommendation**

We recommend the Cache council amend the Policy to require officers and employees to certify annual disclosures indicating: (1) any conflicts of interest, including outside employment; or (2) that there are no conflicts of interest.

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<sup>27</sup> ISACA's COBIT 2019 Framework for security requirements of confidentiality and integrity.

<sup>28</sup> Utah Code §17-16a-1, et seq.

<sup>29</sup> Cache Personnel Policy and Procedure Manual VIII F, G, and J.

Our procedures were limited to matters related to the complaint. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you. We appreciate the courtesy and assistance extended to us by Cache personnel during our review. We look forward to a continuing professional relationship. If you have any questions, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tyson Plastow', written in a cursive style.

Tyson Plastow, MBA, CIA, CRMA  
Special Projects Audit Supervisor  
[tplastow@utah.gov](mailto:tplastow@utah.gov)  
801-234-0544

cc: David Zook, Cache County Executive; Dane Murray, Interim Cache County Attorney



April 11, 2023

Utah State Auditor  
Utah State Capitol, E310  
Salt Lake City, UT 84114

To the Office of the State Auditor,

Cache County has received the audit report prepared by the State Auditor's Office related to complaints made regarding conduct of a former Cache County Attorney and former Chief Deputy Cache County Attorney. Cache County accepts the findings of said audit and provides this letter as a response to recommendations made by your office. Cache County will respond herewith to each recommendation made by the State Auditor's Office in the order they were provided in the audit report, with the recommendations listed first and Cache County's response following.

**1. Improper Use of Public Resources for Personal Benefit**

- a. Determine whether the use of Cache resources for private contracts is a widespread practice in the Cache attorney's office.**

**Cache County's Response:** No current employees of the Cache County Attorney's office have had or currently have municipal prosecution contracts or otherwise use Cache County resources for private employment.

- b. Ensure that employees understand that there must be a clear division between Cache work and outside employment.**

**Cache County's Response:** Beginning in January 2023, the Cache County Executive enacted a procedure to require yearly ethics training for all employees, which includes instruction on the illegality of the use of Cache County resources for outside employment. Furthermore, in December 2022 the Cache County Council enacted an ordinance requiring all County officers and employees to submit conflict of interest disclosures on a yearly basis, consistent with Utah state law. That ordinance also requires a yearly certification from employees who claim no conflict of interest. The Cache County Council and the Cache County Executive have put in place controls to ensure all officers and employees have submitted these yearly certifications. Cache County will also enact policy that requires all officers and employees to disclose any outside employment or certify that they have no outside employment on future annual disclosures.

**c. Consider appropriate action for possible misuse of Cache resources.**

**Cache County's Response:** Cache County will request the Utah Attorney General investigate and prosecute any criminal misconduct committed by Attorney I and/or Attorney II during their employment with Cache County. Cache County will also request that the Attorney General seek restitution on behalf of Cache County in relation to any criminal charges that may be filed. Cache County will also ask outside legal counsel to review the findings of this audit to identify any violations of the Utah Rules of Professional Conduct committed by Attorney I and/or Attorney II during their employment with Cache County and, if violations are identified, refer Attorney I and/or Attorney II to the Utah State Bar Office of Professional Conduct for disciplinary action. Cache County will actively explore other civil remedies in response to the misuse of Cache County resources by Attorney I and Attorney II.

**2. Additional Compensation Contrary to Ordinance**

**a. Consider appropriate action regarding misappropriation of funds.**

**Cache County's Response:** Cache County will request that the Utah Attorney General investigate and prosecute any criminal misconduct committed by Attorney I and/or Attorney II during their employment with Cache County. Cache County will also request that the Attorney General seek restitution on behalf of Cache County in relation to any criminal charges that may be filed. Cache County will also ask outside legal counsel to review the findings of this audit to identify any violations of the Utah Rules of Professional Conduct committed by Attorney I and/or Attorney II during their employment with Cache County and, if violations are identified, refer Attorney I and/or Attorney II to the Utah State Bar Office of Professional Conduct for disciplinary action. Cache County will actively explore other civil remedies in response to the misappropriation of public funds by Attorney I and Attorney II.

**b. Ensure payroll personnel understand the policies, ordinances, and statutes regarding compensation.**

**Cache County's Response:** Cache County will enact policy that requires all Finance Department personnel receive regular training on state law, county ordinances, and county policy related to compensation. Cache County will also provide training and resources to personnel regarding the reporting of suspected misconduct and implement a process for the investigation and review of such allegations.

**3. Questionable Federal Grant Request and Reimbursement**

**a. Work with the grant provider to determine the accuracy of the reporting.**

**Cache County's Response:** The Interim County Attorney and grant administrator will work with the Utah Office for Victims of Crime and the United States Department of Justice to determine the accuracy of grant reporting and the use of grant funds. Cache County will take appropriate action for any identified misuse.

**b. Document the scope and authority of Cache's victim support for Rich.**

**Cache County's Response:** Upon being appointed to office and being informed by the State Auditor's Office of the allegations against Attorney I and Attorney II, the Interim County Attorney ordered that victim services being provided to Rich County by the Cache County Attorney's Office immediately cease pending further investigation. At this time, Cache County has informed the Utah Office for Victims of Crime that it will not seek grant funding for nor provide victim services on behalf of Rich County without the express written authorization of the Cache County Council and the implementation of an interlocal agreement between Cache County and Rich County.

**4. Personnel Failed to Disclose Outside Employment**

**a. We recommend the Cache council and executive ensure that Cache employees disclose outside employment in accordance with policy.**

**Cache County's Response:** The Cache County Council will enact policy that requires all Cache County officers and employees to disclose any outside employment or certify that they have no outside employment on future annual conflict of interest disclosures.

**5. Weak Internal Control Over Prosecution Contracts**

**a. Implement procedures to better track the status of contracts.**

**Cache County's Response:** The Cache County Ordinance and Policy Committee is in the process of standardizing the contracting process across all Cache County departments, including record keeping, tracking of expected payments for each county contract, processes for remedying default or lack of payment, and termination of contracts. The committee will present a finalized policy to the Cache County Council for consideration and implementation in the near future.

**b. Remedy the above-described collection oversight.**

**Cache County's Response:** Upon being appointed to office and after being informed of allegations being investigated by the State Auditor's Office, the Interim County Attorney contacted Nibley City about the lack of payment for municipal prosecution services in 2020, 2021, and 2022. Nibley City informed the Interim County Attorney they had reached out to the two previous County Attorneys requesting the County

submit invoices for payment, consistent with Nibley City's policies for disbursement of public funds. Nibley City further informed the Interim County Attorney that Nibley City had not received response from the County Attorney's Office and no invoices were submitted, despite repeated requests. The Interim County Attorney directed that Nibley City be invoiced for municipal prosecution services in 2022 and Nibley City appropriately responded by remitting funds to Cache County. In reviewing the other municipal prosecution services provided by the Cache County Attorney's Office, the Interim County Attorney also identified that Paradise City had never paid for municipal prosecution services provided by the Cache County Attorney's Office since entering into a contract in 2017. Paradise City was contacted and also informed Cache County that Paradise City had never been invoiced. Paradise agreed to pay Cache County for the municipal prosecution services provided by the Cache County Attorney's Office for each year, from 2017 through 2022.

- c. **Establish and implement a routine process to collect fees when Cache provides prosecution services to other entities.**

**Cache County's Response:** As discussed above in response to section 5(a), Cache County is in the process implementing a standardized contract tracking process, including processes for invoicing and payment collection. Pending the implementation of a standardized policy, the Interim County Attorney has implemented a process of invoicing the municipalities that require such to ensure payment.

## **6. Inadequate Time Recording for Contracts and Grants**

- a. **Establish a reasonable method to track the time personnel spend on activities funded by federal grants.**

**Cache County's Response:** The Interim Cache County Attorney, the grant administrator, and employees who are engaged in work funded by federal grants are in the process of identifying and implementing improved and standardized reasonable methods of tracking work funded by federal grants.

- b. **Track costs associated with municipal services contracts.**

**Cache County's Response:** At the time this audit was initiated, the Cache County Attorney's Office provided municipal prosecution services to Nibley City, Paradise City, and Logan City. The Interim County Attorney has completed a cost analysis of each of the Cache County Attorney's Office municipal prosecution contracts, including attorney and legal assistant time, prosecution costs of trials and hearings, cost of media storage and case management, and providing victim services.<sup>1</sup> Based

upon the totality of this analysis, Cache County and Nibley City decided to mutually end the prosecution agreement between the two entities, effective April 01, 2023. Cache County is also in the processes of ending its municipal prosecution agreement with Paradise City and will no longer be their prosecuting agency by May 05, 2023. A cost analysis of Cache County's municipal prosecution for Logan City shows that Cache County is significantly subsidizing the cost of Logan City's municipal prosecution. The Cache County Attorney's Office will work to renegotiate or end this contract to ensure responsible use of Cache County funds and resources and adequate compensation to the County for use of County resources and personnel.

## **7. Inappropriate Access to Case Information**

- a. We recommend the Cache Attorney ensure Cache takes immediate action to limit user access to protect the confidentiality of information on the Software.**

**Cache County's Response:** Within one week of being appointed to office in November of 2022, the Interim County Attorney placed Attorney II on administrative leave and removed his ability to access the Cache County Attorney's Office case management software. At the same time Attorney II's access was ended, Rich County's access to Cache County's case management software was also terminated. At this time, Cache County is preserving the Rich County, Nibley City, and Mendon City cases located within our case management system as potential evidence in a criminal investigation. The Cache County Attorney's Office will work with the Utah Bureau of Criminal Identification and the Utah Attorney General's Office to properly remove confidential information from Cache County's system at the appropriate time.

## **8. Conflicts of Interest Policy May Benefit from Annual Disclosure Requirement**

- a. We recommend the Cache council amend the Policy to require officers and employees to certify annual disclosures indicating (1) any conflicts of interest, including outside employment; or (2) that there are no conflicts of interest.**

**Cache County's Response:** Cache County has enacted policy and ordinances that require employees and officers to annually disclose conflicts of interest or certify that they have no conflicts of interest to disclose. Cache County will require on future disclosures that employees and officers disclose outside employment or certify that they have no outside employment. Cache County is also exploring further policies and ordinances to create safeguards to prevent county officers and employees from using their positions to gain any unfair advantage or exploiting Cache County or any of its employees for their own personal benefit.

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<sup>1</sup> Also considered was the additional work burden placed on County Attorney's Office employees. The caseload handled by the Cache County Attorney's Office has grown considerably over the past several years and the attrition rate of prosecutors has been significant during that timeframe.



positions to gain any unfair advantage or exploiting Cache County or any of its employees for their own personal benefit.

Cache County is deeply disturbed and saddened by conduct documented in the findings of this audit. It is especially troubling the conduct allegedly occurred within the former leadership of the Cache County Attorney's Office, by the former elected County Attorney and the former Chief Deputy County Attorney. We expect those entrusted with enforcing our laws to be held to the highest standards of conduct. Misconduct by those in the position to wield the government's most consequential powers can have serious impacts on the public's trust in the criminal justice system. Cache County is committed to the highest standard of fidelity to the service of our citizens and expects each of its officers and employees to share that commitment. Public officers and employees must not use the positions entrusted to them by the public for personal profit at the expense of their fellow citizens. Cache County is dedicated to ensuring this type of misconduct never happens again and to restoring the trust of our citizens in the County's governance. Cache County is grateful that the processes put in place by the State of Utah worked to identify these issues and is also thankful to the citizen or citizens who brought these problems to light. Cache County appreciates the exemplary work of the State Auditor's Office and for professional manner which they conducted this audit. We look forward to future projects and collaborations with the State Auditor's Office under better circumstances.

Sincerely,

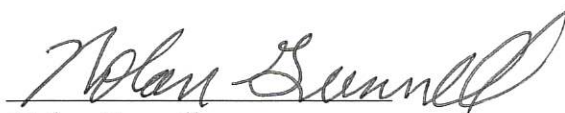


David Erickson  
Council Chair

/s/ Barbara Tidwell (signed electronically  
with permission)  
Barbara Tidwell  
Vice Chair



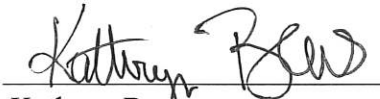
Karl Ward  
Councilman



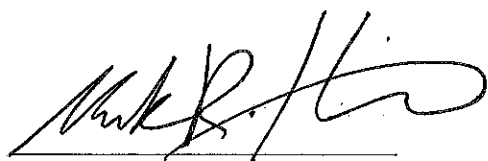
Nolan Gunnell  
Councilman



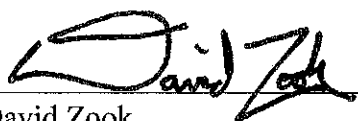
Sandi Goodlander  
Councilwoman



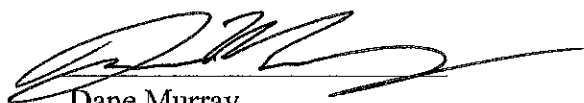
Kathryn Beus  
Councilwoman



Mark Hurd  
Councilman



David Zook  
County Executive



Dane Murray  
Interim County Attorney