



Grand County Emergency Medical Services

Special Service District

Board Meeting

Tuesday, March 19, 2024

0900-1200 Regular Meeting

Location: Grand County EMS SSD

520 E. 100 N. Moab, Utah 84532

Agenda

1. Call Meeting to Order
2. Welcome Public Comment - Anything not specifically on the agenda (3 minutes are allowed)
3. Approval of Minutes
 - a. 01/16/24 (Regular Meeting)
4. Updates
 - a. Chair Report
 - b. Treasurer Report
 - c. Board Member Reports
 - d. Emergency Coordinator
 - e. Administrative Staff
 - f. Director Report
 - g. Committee Reports
 - i. Evaluation Committee
 - ii. Policy Committee
 - iii. Executive Committee
 - iv. Budget/Audit Committee
5. Discussion/Action Items
 - a. Ratification of Payment of Bills – Discussion/Action
 - b. Gilbert & Stewart Audit Engagement Letter – Discussion/Action
 - c. Ethics and Conflict of Interest Disclosures – Discussion/Action
 - d. Annual Fraud Risk Assessment – Discussion/Action
6. Future Considerations
 - a. EMS Week

7. Closed Meeting

8. Adjourn

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS. In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend Emergency Medical Services Special Service District meetings are encouraged to contact the District Board two (2) business days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. Requests, or any other questions or comments can be communicated to: (435) 259-1301.

Posted by: _____

Date: _____ Time: _____

Grand County Emergency Medical Services Special Service District

520 East 100 North

Moab, Utah

January 16, 2024

9:00 a.m.

1. The Grand County Emergency Medical Services Special Service District met in regular session on the above date and time at the Grand County EMS SSD station located at 520 E. 100 N., Moab, Utah. Chair Elizabeth Tubbs called the meeting to order at 9:07 a.m. In attendance were GCEMS Board Members Elizabeth Tubbs, Evan Clapper, Jim Webster, Jason Taylor, and Lionel Weeks. Board members Rani Derasary and Taryn Kay were excused. Also, present were Executive Director, Andy Smith, Administrative Coordinator, Jennifer Williams, and Administrative Assistant, Mandy Turner.
2. **Welcome Public Comment:** No public comment.
3. **Approval of Minutes:**
 - a. A motion was made by board member Jason Taylor to approve both the November 27, 2023, public hearing minutes and the November 28, 2023, regular meeting minutes. Motion was seconded by Jim Webster. Motion carried 5-0.
4. **Presentation:** None
5. **Updates:**
 - a. **Chair Report:** Chair Elizabeth Tubbs opened her report by reviewing the annual agenda and opening discussion on roles and members. She noted that the board will be electing officers and appointing committee members for 2024 during this meeting. She suggested that the board should not fill the role of District Clerk until they have a chance to review the tasks Michelle Mefret was executing as District Clerk. She would like to ensure the separation of duties between that role and the role of the Treasurer. Liz also reviewed the need for an audit committee to be added to the board's committees. Board member Jim Webster suggested two GCEMS Board Members or staff and one person from outside of the organization should comprise the audit committee. There was some discussion as to who would be appropriate for each committee. When discussing the policy committee, it was noted that they are still waiting for the GCEMS Employee Handbook to be returned from the attorney who reviewed it. Next regular meeting the board will cover the Fraud Risk Assessment Guide, Code of Ethics, and Conflict of Interest. Administrative Assistant, Mandy Turner, will send the entire board a link to the yearly Open Public Meetings Act training and the Board Member Training to anyone who has been on the board for four or more years.
 - b. **Treasurer Report:** Treasurer Jason Taylor reported the following bank account balances as of Tuesday, January 16, 2024: combined Mountain America accounts \$54,792.46. PTIF Savings, \$408,077.37.
 - c. **Board Member Reports:** Board member Jason Taylor announced that the city council selected their choices for board liaisons, and he was reappointed as the city's representative for Grand County EMS SSD. Board member Evan Clapper announced that the county commission had done the same and he was reappointed to the Grand County EMS SSD Board. Evan informed the board that the Southeastern Utah

Association of Governments (SEAULG) will be changing their name soon. He suggested the GCEMS SSD apply for the Community Development Block Grant (CDBG) through SEAULG.

- d. **Emergency Coordinator:** None
- e. **Administrative Staff:** None
- f. **Director Report:** Andy Smith gave his director's report, which touched upon the topics of call volume, equipment and vehicles, staffing, and a strategic plan update. *(Please see Director's Report document for more information)*

Call Volume Report: Call volume is up 6% from 2019 to 2023, but down 7% from 2021 to 2023. This is the first time GCEMS has seen a decrease two years in a row since Andy has been here. He believes that the numbers are normalizing after the huge increase in 2021 due to the pandemic. Despite this leveling off, May and July of 2023 were two of the highest call volumes GCEMS has ever had.

Equipment and Vehicles: The department continues to have issues with vehicles, namely ambulances 108 and 109, pertaining to their diesel exhaust systems. The older 101 ambulance is also in a shop in Grand Junction for the diesel exhaust system. Andy foresees these and similar issues with the newer diesel exhaust systems going into the future. The two new ambulances should be delivered in September, though we are still looking into how to fund the purchase. Andy will go to the upcoming CIB funding meeting. Med 2 and T500 were sold through an online auction, bring in a little more than \$20,000 for the two of them.

Staffing, Recruitment, and Retention: Currently, all full-time crew slots are filled. There are three candidates for the Clinical Services Director position, one of which has scheduled their second interview. Testing for PRN has taken place. Offer letters will go out next week to two or three of the candidates. Chris Murray recently finished Paramedic school. Jonah Myer will be finishing Paramedic school in the next 1-2 months. Both did their schooling while maintaining their employment with GCEMS and will assume the title within the organization when they finish their training. Aubrie Wood is a new full-time Paramedic that will start this Saturday. Andy is hoping to bring new or advancing crew to the board meetings for recognition this year.

Strategic Plan Update: Andy reviewed the strategic plan and gave updates on progress as well as next steps. Board member Lionel Weeks asked Andy to further explain the term "equity" in the strategic goals. Andy defined equity in the strategic plan as equal access to quality care across the entire Grand County EMS Service District, regardless of how far someone is from Moab. He mentioned I-70 as an example, since there are many accidents up there, but it takes time to respond.

Other: Andy states that it is legislative season. Some topics include ambulance rates and mileage reimbursement from Medicaid. No updates on Dispatch. Worker's Compensation sent an invoice that was \$30,000 higher than expected.

- g. **Committee Reports:**
 - i. **Evaluation Committee** - None
 - ii. **Policy Committee** – None
 - iii. **Executive Committee** – None
 - iv. **Budget Committee** – None

6. **Discussion/Action Items:** *Please see packet for detailed information.*

- a. **Appointment of Officers - Discussion/Action:** Chair Elizabeth Tubbs remarked that most of the discussion for this item was done during her Chair report. A decision was made to table the District Clerk appointment until Liz, Andy, Jen, and Mandy can meet to review duties and separation of duties. A motion was made by board member Lionel Weeks to nominate Elizabeth Tubbs as Chair, Jim Webster as Vice Chair, and Jason Taylor as Treasurer. Evan Clapper seconded. Liz asked if the nominated were happy with their nomination and they all replied in the affirmative. Lionel Weeks remarked that he feels everyone has done a great job in their roles. Motion carried 5-0.
- b. **Appointment of Committees – Discussion/Action:** Discussion ensued about the different committees. Andy suggested that they combine the pending audit committee and the standing budget committee, since they will have similar needs for expertise, but meet at different times of year. The board liked this idea. Jason Taylor made a motion to fill the board committees for 2024 as follows: Policy Committee – Evan Clapper, Jim Webster, and Lionel Weeks. Audit/Budget Committee – Elizabeth Tubbs, Taryn Kay, and Jason Taylor. Evaluation Committee – Rani Derasary, Taryn Kay, and Jason Taylor. Executive Committee – Elizabeth Tubbs, Jason Taylor, and Jim Webster. Evan seconded the motion with the understanding that the budget committee is assuming the duties of the audit committee. Motion carried 5-0.
- c. **Designation of Surplus Property – Discussion/Action:** Andy explained that we have some older mountain bikes that are not being utilized as well as a stove that works but was replaced by a newer one in the upstairs crew kitchen he would like to surplus for sale or donation. Evan Clapper suggests donating the bikes to the Grand County High School Mountain Bike Team since they have a program to get bikes to kids who need them. Evan motions to approve the list of items as surplus and to sell or donate them. Jim Webster seconded. Motion carried 5-0.

7. **Future Considerations:**

- a. **Fraud Risk Assessment** – Will be added to the March agenda.
- b. **Code of Ethics and Conflict of Interest Disclosures** – Will be added to the March agenda.
- c. **Annual Open and Public Meeting Act Training** – Will be emailed to board members by Mandy.
- d. **Audit Committee** – Combined with the budget committee.

8. **Adjourn:** 10:50 a.m.

Agenda Summary
Grand County Emergency Medical Services SSD
March 19, 2024
Agenda Item #5a

Title:	Ratification of Payment of Bills
Presenter:	Treasurer: Jason Taylor
Summary:	Salary/Benefits, \$572,437.43 and Expenses, \$421,975.23 \$994,412.66 ratification of payment of bills. October 1 st - December 31 st , 2023.
Fiscal Impacts:	\$994,412.66
Recommended Motion:	"I move to approve the ratification of payment of bills in the amount of \$994,412.66 for the period of October 1 st - December 31 st , 2023.
Process:	
Attachments:	October-December 2023 Salary/Benefits/Expense Transaction Detail P&L statement

1:26 PM

03/12/24

Accrual Basis

Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2023

Date	Name	Memo	Debit	Credit	Balance
2.2 - Maintenance & Operations					
2.2.1 - Subscriptions & Memberships					
10/01/2023	GoDaddy	website	51.03		51.03
10/02/2023	GoDaddy	website	106.13		157.16
10/04/2023	Garmin Services		19.95		177.11
10/05/2023	Adobe	Adobe Acropro	21.76		198.87
10/31/2023	National EMS Management Association	Annual membership	450.00		648.87
11/04/2023	Garmin Services		19.95		668.82
11/06/2023	Adobe	Adobe Acropro	21.76		690.58
11/16/2023	Quick Books		599.95		1,290.53
12/05/2023	Adobe	Adobe Acropro	21.76		1,312.29
12/06/2023	Garmin Services		19.95		1,332.24
Total 2.2.1 - Subscriptions & Memberships			1,332.24	0.00	1,332.24
2.2.10 - Insurance Billing Contract					
10/03/2023	First Professional Services Corporation	week 39	599.95		599.95
10/06/2023	First Professional Services Corporation	week 40	510.23		1,110.18
10/13/2023	Health Services Integration Inc.	Sept 23 - Credit for underbilling		510.00	600.18
10/16/2023	Health Services Integration Inc.	Sept 23	510.00		1,110.18
10/16/2023	Utah Department of Health		9,115.92		10,226.10
10/18/2023	First Professional Services Corporation	week 41	287.73		10,513.83
10/20/2023	First Professional Services Corporation	week 42	2,923.75		13,437.58
10/27/2023	First Professional Services Corporation	week 43	812.44		14,250.02
10/30/2023	Health Services Integration Inc.	Oct 23 - Credit for underbilling		680.00	13,570.02
10/31/2023	Health Services Integration Inc.	Oct 23	680.00		14,250.02
11/03/2023	First Professional Services Corporation	week 44	830.15		15,080.17
11/10/2023	First Professional Services Corporation	week 45	836.73		15,916.90
11/17/2023	First Professional Services Corporation	week 46	1,777.09		17,693.99
11/24/2023	First Professional Services Corporation	week 47	2,888.79		20,582.78
11/29/2023	Health Services Integration Inc.	Nov 23 - Credit for underbilling		1,101.00	19,481.78
11/30/2023	Health Services Integration Inc.	Nov 23	1,101.00		20,582.78
12/01/2023	First Professional Services Corporation	week 48	1,648.00		22,230.78
12/08/2023	First Professional Services Corporation	week 49	2,029.38		24,260.16
12/15/2023	First Professional Services Corporation	week 50	448.83		24,708.99
12/22/2023	First Professional Services Corporation	week 51	1,329.59		26,038.58
12/29/2023	First Professional Services Corporation	week 52	690.37		26,728.95
12/29/2023	Health Services Integration Inc.	Dec 23 - Credit for underbilling		440.00	26,288.95
12/31/2023	Health Services Integration Inc.	Dec 23	440.00		26,728.95
Total 2.2.10 - Insurance Billing Contract			29,459.95	2,731.00	26,728.95
2.2.11 - Professional Fees					
22.11.2 - IT Contracting					
10/01/2023	Iron Edge	Monthly billing- Sept	1,904.80		1,904.80
11/01/2023	Iron Edge	Monthly billing- Nov	1,904.80		3,809.60
12/14/2023	Iron Edge	Monthly billing- Dec	1,904.80		5,714.40
Total 22.11.2 - IT Contracting			5,714.40	0.00	5,714.40

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Accrual Basis

Grand County Emergency Medical Services SSD

Transaction Detail by Account

October through December 2023

Date	Name	Memo	Debit	Credit	Balance
22.11.4 · Payroll					
10/06/2023	ADP, LLC	Sept 23	639.16		639.16
11/03/2023	ADP, LLC	Oct 23	632.50		1,271.66
12/08/2023	ADP, LLC	Nov 23	612.54		1,884.20
Total 22.11.4 · Payroll			1,884.20	0.00	1,884.20
22.11.5 · Miscellaneous					
10/02/2023	ESO Solutions, Inc.	Yearly ESO EHR Suite, EHR Fax	5,016.25		5,016.25
10/31/2023	Doug Murdock		250.00		5,266.25
11/05/2023	Handtevy	Yearly Handtevy subscription	2,467.50		7,733.75
11/30/2023	Doug Murdock		250.00		7,983.75
12/01/2023	Lexipol	Learning Management System	2,595.60		10,579.35
12/08/2023	iSpyFire, Inc		2,450.00		13,029.35
12/31/2023	Doug Murdock		250.00		13,279.35
Total 22.11.5 · Miscellaneous			13,279.35	0.00	13,279.35
22.11.6 · Professional Fees Other (EM)					
10/02/2023	Moab Valley Fire Protection District	Emergency Coordinator salary Oct 23	4,265.11		4,265.11
11/02/2023	Moab Valley Fire Protection District	Emergency Coordinator salary Nov 23	4,265.11		8,530.22
12/01/2023	Moab Valley Fire Protection District	Emergency Coordinator salary Dec 23	4,265.11		12,795.33
Total 22.11.6 · Professional Fees Other (EM)			12,795.33	0.00	12,795.33
Total 2.2.11 · Professional Fees			33,673.28	0.00	33,673.28
2.2.12 · Permits & Licensing					
10/05/2023	National Registry EMT	Blackwill	25.00		25.00
11/08/2023	Utah Department of Health	Lister instructor renewal	150.00		175.00
12/08/2023	Utah Department of Health	Hill instructor renewal	150.00		325.00
12/08/2023	Utah Department of Health	Lister renewal	65.00		390.00
12/11/2023	Utah Department of Health	Department licensure	135.00		525.00
12/14/2023	Utah Department of Health		75.00		600.00
12/17/2023	Utah Department of Health	AEMT fee	45.00		645.00
12/22/2023	Utah Department of Health	Hollahan AEMT fee and instructor renewal	195.00		840.00
12/26/2023	Utah Department of Health	Kellner AEMT fee	45.00		885.00
12/27/2023	Utah Department of Health	AEMT fee	45.00		930.00
Total 2.2.12 · Permits & Licensing			930.00	0.00	930.00
2.2.13 · Billing Refund Requests					
10/02/2023	Noridian Medicare		513.27		513.27
11/06/2023	Regence Blue Cross Blue Shield of Utah		1,819.00		2,332.27
12/01/2023	First Professional Services Corporation		1,305.41		3,637.68
Total 2.2.13 · Billing Refund Requests			3,637.68	0.00	3,637.68

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Accrual Basis

Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2023

Date	Name	Memo	Debit	Credit	Balance
2.2.14 · Cell Phone Allowance					
10/17/2023		Cell phone	350.00		350.00
11/28/2023		Cell Phone	350.00		700.00
12/26/2023		Event Pay	300.00		1,000.00
Total 2.2.14 · Cell Phone Allowance			1,000.00	0.00	1,000.00
2.2.15 · Special Dept Supplies/Uniforms					
10/31/2023	King Soopers Customer Charges	Trunk or Treat	92.93		92.93
11/02/2023	Pagan Mountaineering	EMRAT supplies	764.35		857.28
11/09/2023	Rocky Mountain ATV	moto gear		220.93	636.35
12/02/2023	Pagan Mountaineering	EMRAT supplies	2,649.20		3,285.55
Total 2.2.15 · Special Dept Supplies/Uniforms			3,506.48	220.93	3,285.55
2.2.16 · Medical Supplies					
10/05/2023	Life-Assist, Inc.	misc supplies	195.28		195.28
10/05/2023	Henry Schein	misc supplies	880.86		1,076.14
10/06/2023	Henry Schein	misc supplies	229.78		1,305.92
10/10/2023	Teleflex LLC	EZ-IO Needles	1,345.50		2,651.42
10/10/2023	Life-Assist, Inc.	misc supplies	791.83		3,443.25
10/10/2023	Henry Schein	misc supplies	116.40		3,559.65
10/12/2023	Life-Assist, Inc.	misc supplies	17.94		3,577.59
10/13/2023	Mercury Medical	Airtraq tubes	250.78		3,828.37
10/13/2023	Henderson Leasing Company LLC	oxygen	143.10		3,971.47
10/13/2023	Henry Schein	misc supplies	1,649.94		5,621.41
10/17/2023	Life-Assist, Inc.	misc supplies	114.66		5,736.07
10/23/2023	Henry Schein	misc supplies	23.38		5,759.45
10/27/2023	Life-Assist, Inc.	misc supplies	4,269.48		10,028.93
11/08/2023	Life-Assist, Inc.	misc supplies	246.84		10,275.77
11/09/2023	Henderson Leasing Company LLC	oxygen	280.47		10,556.24
11/21/2023	Life-Assist, Inc.	misc supplies	128.52		10,684.76
11/21/2023	Life-Assist, Inc.	misc supplies	1,003.98		11,688.74
11/22/2023	Life-Assist, Inc.	misc supplies	19.15		11,707.89
11/22/2023	Life-Assist, Inc.	misc supplies	103.34		11,811.23
11/22/2023	Henry Schein	misc supplies	382.92		12,194.15
11/27/2023	Life-Assist, Inc.	misc supplies	319.82		12,513.97
11/28/2023	Life-Assist, Inc.	misc supplies	307.77		12,821.74
11/29/2023	Henry Schein	misc supplies	78.70		12,900.44
12/04/2023	Henry Schein	misc supplies	626.29		13,526.73
12/06/2023	Henry Schein	misc supplies	2,100.13		15,626.86
12/14/2023	Henderson Leasing Company LLC	oxygen	447.40		16,074.26
Total 2.2.16 · Medical Supplies			16,074.26	0.00	16,074.26

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Accrual Basis

Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2023

Date	Name	Memo	Debit	Credit	Balance
2.2.17 · Non Medical Supplies					
10/05/2023	Amazon	car chargers	59.94		59.94
10/08/2023	Walker Drug	ziplocks	4.99		64.93
10/13/2023	Amazon	USB charger	11.89		76.82
10/25/2023	King Soopers Customer Charges	water	18.87		95.69
11/10/2023	Walker Drug	cleaning supplies	36.34		132.03
11/21/2023	Walkers True Value Hardware	paint marker	5.49		137.52
11/26/2023	Walker Drug	map supplies	5.58		143.10
Total 2.2.17 · Non Medical Supplies			143.10	0.00	143.10
2.2.19 · Inventory					
10/12/2023	Amazon	laptop	1,682.98		1,682.98
10/13/2023	Amazon	cell booster signal kit	499.99		2,182.97
10/17/2023	Stryker Sales Corporation	Cott wings	4,402.39		6,585.36
10/25/2023	Technimount	Zoll bracket	3,335.00		9,920.36
10/26/2023	Misc	Aluminum trailer for motos	2,702.00		12,622.36
Total 2.2.19 · Inventory			12,622.36	0.00	12,622.36
2.2.2 · Public Notices					
11/09/2023	Salt Lake Tribune	2024 budget notice	120.20		120.20
12/19/2023	Times Independent	Public hearing announcement	21.20		141.40
12/31/2023	The Ad-Vertiser		22.00		163.40
Total 2.2.2 · Public Notices			163.40	0.00	163.40
2.2.20 · Rent Expense					
10/01/2023	Angel Watch Storage	Oct 23	165.00		165.00
11/01/2023	Angel Watch Storage	Nov 23	165.00		330.00
12/01/2023	Angel Watch Storage	Dec 23	165.00		495.00
Total 2.2.20 · Rent Expense			495.00	0.00	495.00
2.2.3 · Travel Transfers					
10/24/2023	Misc	Ramada	93.45		93.45
12/26/2023	Crystal Inn Hotel & Suites SLC	12/1 room	116.98		210.43
Total 2.2.3 · Travel Transfers			210.43	0.00	210.43

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03/12/24

Accrual Basis

Grand County Emergency Medical Services SSD

Transaction Detail by Account

October through December 2023

Date	Name	Memo	Debit	Credit	Balance
2.2.4 · Office Supplies					
10/03/2023	Amazon	label maker supplies	49.25		49.25
10/04/2023	SR Fax		78.00		127.25
10/26/2023	Desert West Office Supply	office supplies	18.45		145.70
11/01/2023	Desert West Office Supply	office supplies	36.20		181.90
11/02/2023	USPS	stamps	66.00		247.90
11/02/2023	Desert West Office Supply	returned envelopes		11.15	236.75
11/30/2023	Office Equipment Co., Inc.	Shredding Service	80.00		316.75
12/15/2023	USPS	Mailing jacket to Noonan	17.65		334.40
12/19/2023	Desert West Office Supply	Office Supplies	17.34		351.74
Total 2.2.4 · Office Supplies			362.89	11.15	351.74
2.2.6 · Equipment Maintenance & Supply					
10/01/2023	Utah Communications Authority	Repeater Station	300.00		300.00
10/16/2023	Amazon	radio holsters	125.97		425.97
10/18/2023	Amazon			66.99	358.98
10/29/2023	Misc	chains	170.48		529.46
11/05/2023	LifeMed Safety, Inc	repair of Zoll X series	2,535.00		3,064.46
11/07/2023	Rocky Mountain ATV	moto gear	809.89		3,874.35
11/13/2023	Walkers True Value Hardware	moto trailer tie downs	14.79		3,889.14
11/24/2023	Amazon	mounts and case and new tablet for med 5	225.43		4,114.57
12/04/2023	Artistic Sign Design	wrap on F250	2,405.00		6,519.57
12/04/2023	Amazon			92.33	6,427.24
Total 2.2.6 · Equipment Maintenance & Supply			6,586.56	159.32	6,427.24
2.2.7 · Building Maintenance					
10/13/2023	TnT Pest Control	Oct 23	150.00		150.00
11/10/2023	TnT Pest Control	Nov 23	150.00		300.00
11/13/2023	Packard Wholesale Co.	supply restock	383.02		683.02
11/17/2023	Misc	stove ignitor	208.01		891.03
11/18/2023	Amazon	cleaning supplies	28.58		919.61
11/30/2023	Walkers True Value Hardware	hose for pressure washer	11.99		931.60
12/06/2023	Amazon	countertop brackets for report room	239.96		1,171.56
12/08/2023	TnT Pest Control	Dec 23	150.00		1,321.56
Total 2.2.7 · Building Maintenance			1,321.56	0.00	1,321.56
2.2.8 · Utilities					
2.2.8.1 · Water & Sewer					
10/31/2023	City of Moab		67.41		67.41
11/30/2023	City of Moab		63.28		130.69
12/31/2023	City of Moab		64.52		195.21
Total 2.2.8.1 · Water & Sewer			195.21	0.00	195.21

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Accrual Basis

Grand County Emergency Medical Services SSD
Transaction Detail by Account
 October through December 2023

Date	Name	Memo	Debit	Credit	Balance
2.2.8.2 · Garbage					
10/31/2023	City of Moab		73.00		73.00
10/31/2023	Solid Waste SSD #1	520 E 100 N	36.00		109.00
11/30/2023	Solid Waste SSD #1	520 E 100 N	36.00		145.00
11/30/2023	City of Moab		73.00		218.00
12/31/2023	City of Moab		73.00		291.00
12/31/2023	Solid Waste SSD #1	520 E 100 N	36.00		327.00
Total 2.2.8.2 · Garbage			327.00	0.00	327.00
2.2.8.3 · Power					
10/13/2023	Rocky Mtn Power	Sept 23	1,141.51		1,141.51
11/16/2023	Rocky Mtn Power	Oct 23	969.34		2,110.85
12/15/2023	Rocky Mtn Power	Nov 23	619.10		2,729.95
Total 2.2.8.3 · Power			2,729.95	0.00	2,729.95
2.2.8.4 · Gas					
12/05/2023	Dominion Energy	540 E 100 N	1,009.76		1,009.76
12/19/2023	Dominion Energy	540 E 100 N	637.35		1,647.11
Total 2.2.8.4 · Gas			1,647.11	0.00	1,647.11
2.2.8.5 · Telephone & Internet					
10/01/2023	Zen Communications	Oct	283.00		283.00
10/01/2023	Emery Telcom		155.62		438.62
10/20/2023	AT&T Mobility	Oct 23	336.60		775.22
11/01/2023	Zen Communications	Nov	283.00		1,058.22
11/20/2023	Emery Telcom		155.62		1,213.84
11/20/2023	AT&T Mobility	Nov 23	348.12		1,561.96
12/01/2023	Emery Telcom		155.62		1,717.58
12/01/2023	Zen Communications	Dec	283.00		2,000.58
12/20/2023	AT&T Mobility	Dec 23	348.12		2,348.70
Total 2.2.8.5 · Telephone & Internet			2,348.70	0.00	2,348.70
2.2.8 · Utilities - Other					
10/16/2023	Mountain Alarm Fire	Alarm Monitoring	210.00		210.00
Total 2.2.8 · Utilities - Other			210.00	0.00	210.00
Total 2.2.8 · Utilities			7,457.97	0.00	7,457.97

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Accrual Basis

Grand County Emergency Medical Services SSD

Transaction Detail by Account

October through December 2023

Date	Name	Memo	Debit	Credit	Balance
2.2.9 · Automobile Expense					
2.2.9.1 · Fuel					
10/10/2023	Robin Reibold	Fuel card was lost	75.06		75.06
10/31/2023	Maverik	Oct	4,843.91		4,918.97
11/30/2023	Maverik	Nov	3,235.17		8,154.14
12/31/2023	Maverik	Dec	2,649.03		10,803.17
Total 2.2.9.1 · Fuel			10,803.17	0.00	10,803.17
2.2.9.3 · Repairs & Maintenance					
10/06/2023	O'Reilly	DEF	83.94		83.94
10/07/2023	O'Reilly	headlight bulb	43.92		127.86
10/12/2023	O'Reilly	wiper fluid	8.52		136.38
10/14/2023	Mad Bro Powersports	Shift Lever moto	32.91		169.29
10/20/2023	Walkers True Value Hardware	armor all	15.98		185.27
10/24/2023	Garret's Diesel Performance	fuel filter	363.06		548.33
10/30/2023	Rick's Glass Inc.	Windshield repair	45.00		593.33
10/30/2023	Lube It Express	527548	139.82		733.15
10/30/2023	Lube It Express	531269	155.88		889.03
10/30/2023	Price Ford	109	898.27		1,787.30
10/31/2023	Grand Tire Pros	new tires for mercedez	1,204.00		2,991.30
10/31/2023	Rick's Glass Inc.	Windshield repair	90.00		3,081.30
11/02/2023	Point S	510 fixes	920.80		4,002.10
11/08/2023	Grand Tire Pros	brakes and rotors for 527548	821.17		4,823.27
11/11/2023	O'Reilly	DEF	116.18		4,939.45
11/15/2023	23 Diesel	109	4,506.26		9,445.71
11/18/2023	Amazon	reading light	64.20		9,509.91
11/22/2023	23 Diesel	109	6,107.16		15,617.07
11/30/2023	23 Diesel	109	1,542.76		17,159.83
12/08/2023	Grand Tire Pros	front shocks for 510	459.85		17,619.68
12/11/2023	Lube It Express	523240	89.90		17,709.58
12/13/2023	Mercedes Benz of Draper	Sprinter service	230.00		17,939.58
Total 2.2.9.3 · Repairs & Maintenance			17,939.58	0.00	17,939.58
Total 2.2.9 · Automobile Expense			28,742.75	0.00	28,742.75
Total 2.2 · Maintenance & Operations			147,719.91	3,122.40	144,597.51

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Accrual Basis

Grand County Emergency Medical Services SSD
Transaction Detail by Account
 October through December 2023

Date	Name	Memo	Debit	Credit	Balance
2.3 · Education					
2.3.1 · Local Training					
10/06/2023	American Heart Association	CPR cards	370.09		370.09
10/17/2023	Amazon	AEMT book	165.00		535.09
11/03/2023	Utah Department of Health	AEMT class	300.00		835.09
11/14/2023	Amazon	AHA training supplies	103.50		938.59
11/14/2023	American Heart Association	CPR cards	349.41		1,288.00
11/15/2023	Amazon	AHA training supplies	658.06		1,946.06
11/17/2023	Jones & Bartlett Learning	AEMT class books	2,920.75		4,866.81
12/18/2023	Desert West Office Supply	AEMT supplies	40.40		4,907.21
Total 2.3.1 · Local Training			4,907.21	0.00	4,907.21
2.3.2 · Local Training Meals					
10/05/2023	King Soopers Customer Charges	CME	24.95		24.95
10/05/2023	Canyon Pizza Co.	CME	151.00		175.95
10/17/2023	King Soopers Customer Charges	Board Meeting	50.10		226.05
11/02/2023	King Soopers Customer Charges	CME	139.22		365.27
11/14/2023	King Soopers Customer Charges	NPS refresher	18.52		383.79
11/15/2023	King Soopers Customer Charges	NPS refresher	18.52		402.31
11/28/2023	King Soopers Customer Charges	Board meeting	31.86		434.17
12/06/2023	King Soopers Customer Charges	CME	98.76		532.93
Total 2.3.2 · Local Training Meals			532.93	0.00	532.93
2.3.3 · Local Training Lodging					
11/16/2023	Moab Valley Inn	Dusty room for NPS refresher	250.52		250.52
Total 2.3.3 · Local Training Lodging			250.52	0.00	250.52
Total 2.3 · Education			5,690.66	0.00	5,690.66
2.4 · Travel Expense					
2.4.2 · CME Meals					
10/04/2023	Jennifer Williams	REMSDAU	45.00		45.00
Total 2.4.2 · CME Meals			45.00	0.00	45.00
2.4.4 · CME Lodging					
10/02/2023	Misc	Peer Support Training	110.08		110.08
Total 2.4.4 · CME Lodging			110.08	0.00	110.08
Total 2.4 · Travel Expense			155.08	0.00	155.08

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Accrual Basis

Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2023

Date	Name	Memo	Debit	Credit	Balance
2.5 · Allowance for Uncollectible					
10/31/2023		Oct 23 FPSC	36,505.09		36,505.09
10/31/2023		Oct 23		8,302.00	28,203.09
11/30/2023		Nov 23	6,675.00		34,878.09
12/31/2023		Dec 23	1,685.00		36,563.09
12/31/2023		Dec 23 FPSC	64,158.08		100,721.17
Total 2.5 · Allowance for Uncollectible			109,023.17	8,302.00	100,721.17
3.1 · Capital Assets					
3.1.1 · Capital Buildings					
10/24/2023	Grand County	2023 CIB payment #2	118,000.00		118,000.00
12/11/2023	AW Construction	Landscaping work	15,400.00		133,400.00
Total 3.1.1 · Capital Buildings			133,400.00	0.00	133,400.00
3.1.2 · Capital Equipment					
12/06/2023	Zoll Medical Corporation	Zoll for new ambulances	36,165.97		36,165.97
Total 3.1.2 · Capital Equipment			36,165.97	0.00	36,165.97
Total 3.1 · Capital Assets			169,565.97	0.00	169,565.97
Bank Service Charges					
10/02/2023	Merchant Services - V	Monthly Fees - Sept 2023	73.99		73.99
10/03/2023	First Professional Services Corporation	CC Fee	31.25		105.24
10/06/2023	First Professional Services Corporation	CC Fee	8.88		114.12
10/20/2023	First Professional Services Corporation	CC Fees	133.53		247.65
10/27/2023	First Professional Services Corporation	CC Fees	148.89		396.54
10/31/2023			20.00		416.54
10/31/2023		Balance Adjustment	0.01		416.55
11/02/2023	Merchant Services - V	Monthly Fees - Oct 2023	69.97		486.52
11/03/2023	First Professional Services Corporation	CC Fees	74.63		561.15
11/10/2023	First Professional Services Corporation	CC Fees	7.88		569.03
11/17/2023	First Professional Services Corporation	CC Fees	103.32		672.35
11/24/2023	First Professional Services Corporation	CC Fees	271.00		943.35
12/01/2023	First Professional Services Corporation	CC Fees	88.67		1,032.02
12/04/2023	Merchant Services - V	Monthly Fees - Nov 2023	147.33		1,179.35
12/08/2023	First Professional Services Corporation	CC Fees	34.77		1,214.12
12/15/2023	First Professional Services Corporation	CC Fees	19.25		1,233.37
12/22/2023	First Professional Services Corporation	CC Fees	11.47		1,244.84
Total Bank Service Charges			1,244.84	0.00	1,244.84
TOTAL			433,399.63	11,424.40	421,975.23

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Accrual Basis

Grand County Emergency Medical Services SSD

Transaction Detail by Account

October through December 2023

Date	Name	Memo	Debit	Credit	Balance
2.1 · Salaries and Benefits					
2.1.1 · Salaries					
10/02/2023		-MULTIPLE-	58,252.37		58,252.37
10/02/2023		To reduce for OT and event pay		13,454.73	44,797.64
10/17/2023		-MULTIPLE-	64,186.92		108,984.56
10/17/2023		To reduce for Cell phone, OT and event pay		17,153.36	91,831.20
10/31/2023		-MULTIPLE-	61,329.87		153,161.07
10/31/2023		To reduce for OT and event pay		18,002.18	135,158.89
11/14/2023		-MULTIPLE-	65,902.70		201,061.59
11/14/2023		To reduce for OT and event pay		18,213.33	182,848.26
11/28/2023		-MULTIPLE-	67,524.05		250,372.31
11/28/2023		To reduce for OT, cell phone and event pay		20,277.34	230,094.97
12/12/2023		-MULTIPLE-	59,667.26		289,762.23
12/12/2023		To reduce for OT and event pay		15,889.34	273,872.89
12/26/2023		-MULTIPLE-	57,999.26		331,872.15
12/26/2023		To reduce for OT, cell phonw and event pay		12,276.83	319,595.32
Total 2.1.1 · Salaries			434,862.43	115,267.11	319,595.32
2.1.2 · Overtime					
10/02/2023		Overtime	12,929.98		12,929.98
10/17/2023		Overtime	16,155.24		29,085.22
10/31/2023		Overtime	17,731.40		46,816.62
11/14/2023		Overtime	17,466.58		64,283.20
11/28/2023		Overtime	18,467.08		82,750.28
12/12/2023		Overtime	15,649.33		98,399.61
12/26/2023		Overtime	11,481.55		109,881.16
Total 2.1.2 · Overtime			109,881.16	0.00	109,881.16
2.1.4 · Benefits					
10/01/2023	PEHP Long-Term Disability	PR 9/17 and 10/1	418.93		418.93
10/03/2023	Utah State Retire	PR ending 10.1.23	7,274.15		7,693.08
10/03/2023	Health Equity	PR ending 10.1.23	1,246.08		8,939.16
10/18/2023	Utah State Retire	PR ending 10.15.23	8,333.35		17,272.51
10/18/2023	Health Equity	PR ending 10.15.23	1,269.78		18,542.29
10/18/2023	SelectHealth	Nov 23	11,873.93		30,416.22
10/20/2023	PEHP Group Insurance	Oct 23	190.16		30,606.38
10/30/2023	PEHP Long-Term Disability	PR 10/15, 10/29	437.33		31,043.71
11/01/2023	Utah State Retire	PR ending 10.29.23	8,279.05		39,322.76
11/01/2023	Health Equity	PR ending 10.29.23	1,246.08		40,568.84
11/15/2023	Utah State Retire	PR ending 11.12.23	8,441.52		49,010.36
11/15/2023	Health Equity	PR ending 11.12.23	1,069.78		50,080.14
11/16/2023	SelectHealth	Dec 23	11,873.93		61,954.07
11/26/2023	PEHP Long-Term Disability	PR 11/12, 11/26	445.12		62,399.19
11/29/2023	Health Equity	PR ending 11.26.23	1,046.08		63,445.27
11/29/2023	Utah State Retire	PR ending 11.26.23	7,878.36		71,323.63
11/30/2023	PEHP Group Insurance	Nov 23	198.12		71,521.75
12/13/2023	Health Equity	PR ending 12.10.23	1,244.78		72,766.53

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Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2023

03/12/24

Accrual Basis

Date	Name	Memo	Debit	Credit	Balance
12/13/2023	Utah State Retire	PR ending 12.10.23	8,119.74		80,886.27
12/20/2023	PEHP Group Insurance	Dec 23	206.53		81,092.80
12/20/2023	SelectHealth	Jan 24	13,792.33		94,885.13
12/26/2023	PEHP Long-Term Disability	PR 12/10, 12/24	430.14		95,315.27
12/27/2023	Health Equity	PR ending 12.24.23	1,046.00		96,361.27
12/27/2023	Utah State Retire	PR ending 12.24.23	7,826.26		104,187.53
Total 2.1.4 · Benefits			104,187.53	0.00	104,187.53
2.1.5 · Taxes					
10/02/2023		ER	4,672.92		4,672.92
10/17/2023		ER	5,077.33		9,750.25
10/31/2023		ER	4,876.40		14,626.65
11/14/2023		ER	5,207.92		19,834.57
11/28/2023		ER	5,298.10		25,132.67
12/12/2023		ER	4,701.81		29,834.48
12/26/2023		ER	4,552.99		34,387.47
Total 2.1.5 · Taxes			34,387.47	0.00	34,387.47
2.1.6 · Event Pay					
10/02/2023		Event Pay	524.75		524.75
10/17/2023		Event Pay	648.12		1,172.87
10/31/2023		Event Pay	270.78		1,443.65
11/14/2023		Event Pay	746.75		2,190.40
11/28/2023		Event Pay	1,460.26		3,650.66
12/12/2023		Event Pay	240.01		3,890.67
12/26/2023		Event Pay	495.28		4,385.95
Total 2.1.6 · Event Pay			4,385.95	0.00	4,385.95
Total 2.1 · Salaries and Benefits			687,704.54	115,267.11	572,437.43
TOTAL			687,704.54	115,267.11	572,437.43

Grand County Emergency Medical Services SSD
Profit & Loss
 October through December 2023

	Oct - Dec 23
Ordinary Income/Expense	
Income	
1.1 · Charges for Services	
1.1.17 · Ambulance Services	
1.1.20 · Medicare contractual write off	-123,928.41
1.1.19 · Medicaid contractual write off	-28,689.63
1.1.18 · Private contracutal write off	-39,749.01
1.1.17 · Ambulance Services - Other	694,881.08
Total 1.1.17 · Ambulance Services	502,514.03
1.1.1 · Private Insurance	
1.1.14 · Contractual Write Off-Private I	2,720.00
Total 1.1.1 · Private Insurance	2,720.00
1.1.10 · CPR Training	1,588.52
1.1.13 · Medicare	
1.1.16 · Contactual Write Off - Medicare	-2,718.00
Total 1.1.13 · Medicare	-2,718.00
1.1.2 · Medicaid	
1.1.15 · Contactual Write Off - Medicaid	386.00
Total 1.1.2 · Medicaid	386.00
1.1.4 · Commercial Services	7,316.96
1.1.6 · Interest	6,669.39
1.1.7 · Miscellaneous	10.00
1.1.8 · Donations	4,135.00
Total 1.1 · Charges for Services	522,621.90
1.2 · Sales Tax	491,935.03
Total Income	1,014,556.93
Expense	
2.1 · Salaries and Benefits	
2.1.1 · Salaries	319,595.32
2.1.2 · Overtime	109,881.16
2.1.4 · Benefits	104,187.53
2.1.5 · Taxes	34,387.47
2.1.6 · Event Pay	4,385.95
Total 2.1 · Salaries and Benefits	572,437.43
2.2 · Maintenance & Operations	
2.2.1 · Subscriptions & Memberships	1,332.24
2.2.10 · Insurance Billing Contract	26,728.95

Grand County Emergency Medical Services SSD

Profit & Loss

October through December 2023

	Oct - Dec 23
2.2.11 · Professional Fees	
22.11.2 · IT Contracting	5,714.40
22.11.4 · Payroll	1,884.20
22.11.5 · Miscellaneous	
Mental Health	7,405.00
22.11.5 · Miscellaneous - Other	13,279.35
Total 22.11.5 · Miscellaneous	20,684.35
22.11.6 · Professional Fees Other (EM)	12,795.33
Total 2.2.11 · Professional Fees	41,078.28
2.2.12 · Permits & Licensing	930.00
2.2.13 · Billing Refund Requests	3,637.68
2.2.14 · Cell Phone Allowance	1,000.00
2.2.15 · Special Dept Supplies/Uniforms	
Employee Recognition	11,544.15
Uniform allowance	1,268.35
Uniforms	1,084.73
2.2.15 · Special Dept Supplies/Uniforms - Other	3,285.55
Total 2.2.15 · Special Dept Supplies/Uniforms	17,182.78
2.2.16 · Medical Supplies	16,074.26
2.2.17 · Non Medical Supplies	143.10
2.2.19 · Inventory	12,622.36
2.2.2 · Public Notices	163.40
2.2.20 · Rent Expense	495.00
2.2.3 · Travel Transfers	210.43
2.2.4 · Office Supplies	351.74
2.2.6 · Equipment Maintenance & Supply	6,427.24
2.2.7 · Building Maintenance	1,321.56
2.2.8 · Utilities	
2.2.8.1 · Water & Sewer	195.21
2.2.8.2 · Garbage	327.00
2.2.8.3 · Power	2,729.95
2.2.8.4 · Gas	1,647.11
2.2.8.5 · Telephone & Internet	2,348.70
2.2.8 · Utilities - Other	210.00
Total 2.2.8 · Utilities	7,457.97

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Accrual Basis

Grand County Emergency Medical Services SSD

Profit & Loss

October through December 2023

	<u>Oct - Dec 23</u>
2.2.9 · Automobile Expense	
2.2.9.1 · Fuel	10,803.17
2.2.9.3 · Repairs & Maintenance	17,939.58
Total 2.2.9 · Automobile Expense	<u>28,742.75</u>
Total 2.2 · Maintenance & Operations	165,899.74
2.3 · Education	
2.3.1 · Local Training	4,907.21
2.3.2 · Local Training Meals	532.93
2.3.3 · Local Training Lodging	250.52
Total 2.3 · Education	<u>5,690.66</u>
2.4 · Travel Expense	
2.4.2 · CME Meals	
Mental Health Meals	775.64
2.4.2 · CME Meals - Other	45.00
Total 2.4.2 · CME Meals	<u>820.64</u>
2.4.4 · CME Lodging	
Mental Health Lodging	2,493.76
2.4.4 · CME Lodging - Other	110.08
Total 2.4.4 · CME Lodging	<u>2,603.84</u>
Total 2.4 · Travel Expense	3,424.48
2.5 · Allowance for Uncollectible	100,721.17
3.1 · Capital Assets	
3.1.1 · Capital Buildings	133,400.00
3.1.2 · Capital Equipment	36,165.97
Total 3.1 · Capital Assets	<u>169,565.97</u>
Total Expense	<u>1,017,739.45</u>
Net Ordinary Income	-3,182.52
Other Income/Expense	
Other Expense	
Bank Service Charges	1,244.84
Total Other Expense	<u>1,244.84</u>
Net Other Income	-1,244.84
Net Income	<u><u>-4,427.36</u></u>

Agenda Summary
Grand County Emergency Medical Services SSD
March 19, 2024
Agenda Item #5b

Title:	Gilbert & Stewart Audit Engagement Letter
Presenter:	Jen Williams
Summary:	Approval of agreement to have Gilbert & Stewart provide our required annual audit of the District.
Fiscal Impacts:	\$7,500.00
Recommended Motion:	"I move to a approve the audit engagement letter with Gilbert & Stewart to conduct the District's 2023 annual audit and authorize the chair to sign all associated documents."
Process:	Documents require a management and governance signature.
Attachments:	Engagement Letter



GILBERT & STEWART

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A PROFESSIONAL CORPORATION
ESTABLISHED 1974

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JAMES E. STEWART, CPA

March 12, 2024

To the Board of Directors and Andy Smith Director
Grand County Emergency Medical Services Special Service District
125 East Center St.
Moab, Utah 84532

We are pleased to confirm our understanding of the services we are to provide Grand County Emergency Medical Services Special Service District (GCEMSSSD) for the year ended December 31, 2023. We will audit the financial statements of the business-type activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of GCEMSSSD as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement GCEMSSSD's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to GCEMSSSD's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies GCEMSSSD's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

2. Budget to Actual Comparison

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Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of GCEMSSSD and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of GCEMSSSD's financial statements. Our report will be addressed to the governing board of GCEMSSSD. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that [Name of Governmental Unit] is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain

other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of GCEMSSSD's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of GCEMSSSD in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gilbert & Stewart and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gilbert & Stewart personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately April 16, 2024 and to issue our reports no later than June 30, 2024. Ron Stewart is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Grand County Emergency Medical Services Special Service District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Gilbert & Stewart, CPA's

RESPONSE:

This letter correctly sets forth the understanding of Grand County Emergency Medical Services Special Service District

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Agenda Summary
Grand County Emergency Medical Services SSD
March 19, 2024
Agenda Item #5c

Title:	Ethics and Conflict of Interest Disclosures and SOP's
Presenter:	Mandy Turner
Summary:	To review and discuss with board members the required annual disclosures and pledge.
Fiscal Impacts:	None
Recommended Motion:	
Process:	Review SOP's A-10 and A-12 and have each board member complete the Conflict of Interest Disclosure and Ethics Pledge.
Attachments:	SOP A-10, A-12, Ethics Pledge, and Conflict of Interest Disclosure



GRAND COUNTY EMERGENCY MEDICAL SERVICES SPECIAL SERVICE DISTRICT CONFLICT OF INTEREST DISCLOSURE FORM

Annual Conflict of Interest Disclosure Form

The following disclosures are required to be made annually by all officers of the Grand County Emergency Medical Services Special Service District pursuant to Utah Code Annotated 17-16a-6, 7, and 8. If additional space is needed, please use a separate sheet of paper. Per statute, the information provided shall be kept on file with the District Clerk and may be subject to disclosure to the public.

I, _____ am the duly elected/appointed
_____ of GCEMSSSD.

- 1) I am an officer, director, agent, employee or owner of a substantial interest in the following business entities which are subject to the regulation of Grand County Emergency Medical Services SSD, and within such business entities, I hold the following positions:

Business Entity Name:

Position within Business Entity:

Ownership of a substantial interest is defined in U.C.A. 17-16a-3(8) as an interest of 10% or more of the shares of a corporation, or a 10% or more ownership interest in other entities, legally or equitably held or owned by the officer, the officer's spouse, or the officer's children.

*Note: There is no case law or statutory guidance as to what constitutes a business entity "subject to regulation of the County." A business which is simply issued a business license by the County may or may not be deemed by a court, administrative agency, an auditor, or member of the public to be an entity regulated by the County. Businesses regulated by interlocal agencies of which the County is a member may or may not be deemed to be a business regulated by the County (i.e., a restaurant subject to regulations imposed by an interlocal agency).

A business entity which requires a conditional use permit to operate may more likely be deemed to be a business entity regulated by the [entity type] than a business that simply receives a business license from the County.

- 2) I am an officer, director, agent, employee or owner of a substantial interest in the following business entities which do business with or anticipate doing business with Grand County Emergency Medical Services SSD:

Business Entity Name:

Position within Business Entity:

Please note that pursuant to U.C.A. §17-16a-7, an officer must disclose his or her interest or involvement in such an entity immediately prior to any discussion in an open and public meeting pertaining to business that the District may do with any such entity, regardless of whether a disclosure of interest or involvement in the business was made in this document.

- 3) The following personal interests or investments of mine create a potential or actual conflict between my personal interest and my public duties:

* * * OPTIONAL DISCLOSURES * * *

- 4) The following disclosures of other business interests, investments, and other matters are not required to be made by law, but are made with the intent to more fully disclose other interests that may be deemed relevant to the administration of public duties, or in furtherance of my intent to provide a more complete disclosure of my economic or personal activities, or for other reasons:

DATED THIS _____ DAY OF _____ 2023

By: _____

Title/Office: _____



Grand County Emergency Medical Services
Special Service District
Ethical Behavior Pledge Form

Annual Ethics Pledge

The following pledge is required to be made annually by all officers and employees of the Grand County Emergency Medical Services Special Service District:

I, _____ am the duly elected/appointed
_____ of Grand County EMS SSD.

I pledge to adhere to the code of ethics as approved by the Grand County Emergency Medical Services SSD Board. These topics include but are not limited to: improper use of official position, accepting gifts or loans, disclosing privileged information, retaining a financial or beneficial interest in a transaction, nepotism, misuse of public resources or property, outside employment, political activity, fair and equal treatment, and conduct after leaving office or employment. Additionally, I pledge to disclose all conflicts of interest on the conflict-of-interest disclosure form. I understand that state statute and GCEMS SSD policy provide for penalties for violation of specific unethical behavior. Signing this document verifies that I have been provided time to read applicable statutes and ordinances, as well as the district's code of ethics.

Signed: _____

Dated: _____



Grand County Emergency Medical Services Special
Service District

SOP#
A-10

Chapter: Non-Emergency & Administrative
Subject: Conflict of Interest Policy
Revised: 04/30/19
Effective: 06/01/19

PURPOSE

This policy outlines the Districts policy on Conflicts of Interest and the disclosure of such conflicts.

RESPONSIBILITY

All Board members of GCEMSSSD, and all administrative members of GCEMSSSD, have the responsibility to learn, and follow this guideline.

OVERVIEW

District officers individually commit themselves in their official capacity to ethical, businesslike, and lawful conduct, including appropriate use of their authority and decorum at all times. Officers must avoid even the appearance of impropriety to ensure and maintain public confidence in the District. Officers owe a fiduciary duty to the District and must not act in a manner that is contrary to that duty or to the interests of the District. Officers must place the interests of the District over their own personal interests with respect to the governance, policy, strategic direction and operations of the District.

GENERAL POLICY

It is the intent of the District to meet and exceed those protections against conflicts of interest contained in State law. Under this policy, a conflict of interest arises when an officer has a personal interest in a matter that is or may be in conflict with or contrary to the District's interests and objectives to such an extent that the officer is or may not be able to exercise independent and objective judgment within the context of the best interest of the District. For the purposes of this policy, an officer's "personal interest" includes those of his or her relatives, business associates or other persons or organizations with whom he or she is closely associated.

1. The following provisions shall serve as a guide to officers with respect to the affairs of the District:
 - a. District officers shall not receive, accept, take or solicit, directly or indirectly, anything of economic value as a gift, gratuity, or favor from a person or entity if it could be reasonably expected that the gift, gratuity, or favor would influence the vote, action, or judgment, or be considered as part of a reward for action or inaction. Officers are required to submit a report to the District Board and the District's Internal Auditor of the actual or estimated value of any gifts or casual entertainment received as an officer that exceeds \$50.00.
 - b. The complete confidentiality of proprietary business information must be respected at all times. Officers are prohibited from knowingly disclosing such information, or in any way using such information for personal gain or advancement, or to the detriment of the District, or to individually conduct negotiations or make contacts or



Grand County Emergency Medical Services Special
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SOP#
A-10

Chapter: Non-Emergency & Administrative
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Revised: 04/30/19
Effective: 06/01/19

- inquiries on behalf of the District unless officially designated by the District Board.
- c. Officers are prohibited from acquiring or having a financial interest in any property that the District acquires, or a direct or indirect financial interest in a supplier, contractor, consultant, or other entity with which the District does business. This does not prohibit the ownership of securities in any publicly owned company except where such ownership places the officer in a position to materially influence or affect the business relationship between the District and such publicly owned company. Any other interest in or relationship with an outside organization or individual having business dealings with the District is prohibited if this interest or relationship might tend to impair the ability of the officer(s) to be independent and objective in his or her service to the District.
 - d. If members of the immediate family of an officer have a financial interest as specified above, such interest shall be fully disclosed to the District which shall decide if such interest should prevent the District from entering into a particular transaction, purchase, or engagement of services. The term "immediate family" means officer's spouse, parent, dependent children, and other dependent relatives.
 - e. When a conflict of interest exists, the officer shall publicly declare the nature of the conflict and may recuse him or herself on any official action involving the conflict.
 - f. Officers may not realize, seek, or acquire a personal interest in a business that does business with the District.
 - g. Officers shall complete a Conflict of Interest Disclosure Form annually by the end of January. This Form shall be signed and notarized. Completed Forms shall be submitted to the District Clerk and made available to the public upon request.
 - h. The District Clerk shall provide copies of all completed Forms to the Chair at the end of January each year.
 - i. The District Chair shall review all completed forms and consider the disclosures. The District Chair should make changes to assignments, duties, or contracts deemed appropriate to eliminate or mitigate conflicts of interest within the District.



Grand County Emergency Medical Services SSD
Standard Operating Procedures

SOP#
A-12

Chapter: Non-Emergency & Administrative
Subject: Code of Ethics
Revised: 04/30/19
Effective: 06/01/19

PURPOSE

The Code of Ethics policy is meant to give guidance to both District Board members and Employees.

RESPONSIBILITY

The responsibility for following this guideline falls on every member of the Department as well as the District Board.

GENERAL POLICY

Prohibited Conduct

No current employee or officer, as specified, shall:

1. Disqualification from Acting on District Business.
 - a. Engage in any transaction or activity, which is, or would to a reasonable person appear to be, in conflict with or incompatible with the proper discharge of official duties, or which impairs, or would to a reasonable person appear to impair, the employee's independence of judgment or action in the performance of official duties and fail to disqualify him or herself from official action in those instances where conflict occurs;
 - b. Have a financial or other private interest, direct or indirect, personally or through a member of his or her immediate family, in any matter upon which the employee is required to act in the discharge of his or her official duties, and fail to disqualify him or herself from acting or participating;
 - c. Fail to disqualify him or herself from acting on any transaction which involves the District and any person who is, or at any time within the preceding twelve (12) month period has been a private client of his or hers, or of his or her firm or partnership;
 - d. Have a financial or other private interest, direct or indirect, personally or through a member of his or her immediate family, in any contract or transaction to which the District may be a party, and fails to disclose such interest to the appropriate authority prior to the formation of the contract or the time the District enters into the transaction; provided, that this paragraph shall not apply to any contract awarded through the public bid process in accordance with applicable law.
2. Improper Use of Official Position.
 - a. Use his or her official position for a purpose that is, or would to a reasonable person appear to be primarily for the private benefit of the employee, rather than primarily for the benefit of the District; or to achieve a private gain or an exemption from duty or responsibility for the employee or any other person;
 - b. Use or permit the use of any person, funds, or property under his or her official control, direction, or custody, or of any District funds or property, for a purpose



Grand County Emergency Medical Services SSD
Standard Operating Procedures

SOP#
A-12

Chapter: Non-Emergency & Administrative
Subject: Code of Ethics
Revised: 04/30/19
Effective: 06/01/19

- which is, or to a reasonable person would appear to be, for something other than a legitimate purpose.
- c. Except in the course of official duties, assist any person in any transaction where the employee's assistance is, or to a reasonable person would appear to be, enhanced by that employee's position with the District; provided that this subsection shall not apply to: any employee appearing on his or her own behalf or representing himself or herself as to any matter in which he or she has a proprietary interest, if not otherwise prohibited by ordinance;
 - d. Regardless of prior disclosure thereof, have a financial interest, direct or indirect, personally or through a member of his or her immediate family, in a business entity doing or seeking to do business with the District, and influence or attempt to influence the selection of, or the conduct of business with that business or entity.
3. Accept Gifts or Loans.
- a. Ask for or receive, directly or indirectly, any compensation, gift, gratuity, or thing of value, or promise thereof, for performing or for omitting or deferring the performance of any official duty; except that the following shall be allowed:
 - i. Unsolicited flowers, plants, and floral arrangements;
 - ii. Unsolicited advertising or promotional items of nominal value, such as pens and notepads;
 - iii. Unsolicited token or awards of appreciation in the form of a plaque, trophy, desk item, wall memento, or similar item;
 - iv. Unsolicited food items given to a department when the contents are shared among employees and the public;
 - v. Unsolicited items received for the purpose of evaluation or review provided the officer or employee has no personal beneficial interest in the eventual use or acquisition of the item by the District;
 - vi. Information material, publications, or subscriptions related to the recipient's performance of official duties;
 - vii. Food and beverages consumed at hosted receptions where attendance is related to official duties;
 - viii. Meals, beverages, and lodging associated with retreats or other meetings where the official serves as a representative, designee or is otherwise assigned to another organization or entity from the District;
 - ix. Travel costs, lodging, and tuition costs associated with District sanctioned training or education when not provided by a private entity under contract with the District;
 - x. Admission to, and the cost of food and beverages consumed at, events sponsored by or in conjunction with a civic, charitable, governmental, or community organization and other officials or employees of similar agencies are in attendance;
 - xi. Unsolicited gifts from dignitaries from another entity or other jurisdiction that are intended to be personal in nature;



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A-12

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- xii. Campaign contributions; and
- xiii. Unsolicited gifts with an aggregate economic value of \$50.00 or less from a single source in a calendar year received either directly or indirectly by the official or employee.

4. Disclose Privileged Information.

Disclose or use any privileged or proprietary information gained by reason of his or her official position for the immediate or anticipated personal gain or benefit of the employee or any other person or entity; provided, that nothing shall prohibit the disclosure or use of information which is a matter of public knowledge, or which is available to the public on request.

5. Financial or Beneficial Interest in Transactions.

Regardless of prior disclosure an employee or officer may not participate in or benefit from (personally or through his or her family) a contract or agreement where that employee or officer acted as an agent of the District. This includes receiving compensation, gratuity or other benefit from an interested party of an agreement or contract with the District.

6. Nepotism.

a. Violate *Utah Code* § 52-3, which prohibits employment of relatives, with few exceptions.

7. Misuse of Public Resources or Property.

a. Violate *Utah Code* § 76-8-4, which delineates the unlawful use of public funds and destruction of property, including records.

8. Outside Employment.

a. Retain secondary employment outside of District employment, which, as determined by the District, and according to Utah Administrative Code R477-9-2:

- i. Interferes with an employee's performance.
- ii. Conflicts with the interests of the District or the State of Utah.
- iii. Gives reason for criticism or suspicion of conflicting interests or duties.

9. Political Activity.

a. Except as otherwise provided by law:

- i. The partisan political activity, political opinion, or political affiliation of an applicant for a position with the District may not provide a basis for denying employment to the applicant.
- ii. A District officer's or employee's partisan political activity, political opinion, or political affiliation may not provide the basis for the officer or employee's employment, promotion, disciplinary action, demotion, or dismissal.
- iii. A District employee may not engage in political campaigning or solicit political contributions during hours of employment.
- iv. A District officer or employee may not use District equipment while engaged in campaigning or other political activity.



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- v. A District officer or employee may not directly or indirectly coerce, command, or advise another District officer or employee to pay, lend, or contribute part of the officer's or employee's salary or compensation, or anything else of value to a political party, committee, organization, agency, or person for political purposes.
 - vi. A District officer or employee may not attempt to make another officer or employee's employment status dependent on the officers or employee's support or lack of support of a political party, affiliation, opinion, committee, organization, agency, or person engaged in political activity.
 - b. A District employee who has filed a declaration of candidacy may:
 - i. be given a leave of absence for the period between the primary election and the general election; and
 - ii. Use any vacation or other leave available to engage in campaign activities.
 - c. Neither the filing of a declaration of candidacy nor a leave of absence under this section may be used as the basis for an adverse employment action, including discipline and termination, against the employee.
 - d. Nothing in this chapter shall be construed to:
 - i. prohibit a District officer or employee's voluntary contribution to a party or candidate of the officer or employee's choice; or
 - ii. Permit a District officer or employee partisan political activity that is prohibited under federal law.
 - e. No District officer or employee shall solicit or participate in soliciting any assessment, subscription, or contribution to any political party during working hours on the premises of any District property.
 - f. No District officer or employee shall promise any appointment to any position with the District as a reward for any political activity.
 - g. A District employee who is elected to an office with the District shall terminate their employment prior to being sworn into the elected office.
10. Fair and Equal Treatment.
- a. No person shall be appointed to, removed from, or in any way favored or discriminated against with respect to any appointive public office because of such person's race, color, age, religion, sex, national origin, or functional limitation as defined by applicable state or federal laws, if otherwise qualified for the position or office.
 - b. No District officer or employee shall grant any special consideration, treatment or advantage to any citizen beyond that which is available to every other citizen.
11. Prohibited Conduct After Leaving the District:
- a. No former employee shall, during the period of one (1) year after leaving the District office or employment:
 - i. Disclose or use any privileged or proprietary information gained by reason of his/her District employment for his/her gain or anticipated gain, or for



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Effective: 06/01/19

- the gain or anticipated gain of any person, unless the information is a matter of public knowledge or is available to the public on request;
- ii. Assist any person in proceedings involving an agency of the District with which he/she was previously employed, involving a matter in which he or she was officially involved, participated or acted in the course of duty;
 - iii. Represent any person as an advocate in any matter in which the former employee was officially involved while a District employee;
 - iv. Participate as a competitor in any competitive selection process for a District contract in which he or she assisted the District in determining the project or work to be done or the process to be used.

Agenda Summary
Grand County Emergency Medical Services SSD
March 19, 2024
Agenda Item #5d

Title:	Fraud Risk Assessment
Presenter:	Jen Williams
Summary:	To review with board members and complete the annually required Fraud Risk Assessment by the Utah State Auditor's Office for the year 2023.
Fiscal Impacts:	None
Recommended Motion:	
Process:	Complete questionnaire and submit to State Auditor
Attachments:	Fraud Risk Assessment Implementation Guide



Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
 - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
 - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
 - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
 - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
 - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrals to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
 2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
 3. Establishes a reporting structure with senior management reporting to the governing body.
 4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
 5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
 6. Communicates the public nature of purchase records.
 7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
 8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
 2. Establishes procedures for independent review and reconciliation of each card.
 3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
 4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
 5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
 2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
 2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
 3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
 2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
 - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
 - b. Audit committee:
 - i. Reviews available evidence.
 - ii. Determines if further investigation is merited. If so;
 - Sets the scope of audit
 - Sets a budget
 - Sets a timeline
 - Provides resources
 - c. Audit results are reported to the audit committee.
 - d. Audit committee approves findings and recommendations.
 - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
 - f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.



Fraud Risk Assessment

INSTRUCTIONS:

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

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

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

*Entity Name: _____

*Completed for Fiscal Year Ending: _____ *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

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

* MC = Mitigating Control



Basic Separation of Duties

Continued

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

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

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

Definitions:

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

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

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

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

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

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

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