
UINTAH CITY COUNCIL MEETING
TUESDAY, SEPTEMBER 5th, 2023
7:00 P.M.
Minutes

Mayor Cutler, Council Member Bell, Council Member Boothe, Council Member Roberts, City Recorder Michelle Mortensen, City Treasurer Mike Ulrich, Dan Combe, Cami Moss, Lt. Ryan, Ron Higgins, Fae Higgins

AGENDA ITEMS:

1. **MEETING CALL TO ORDER:** Meeting called to order by Mayor Cutler at 7:00 p.m.

PLEDGE OF ALLEGIANCE: Led by Council Member Roberts.

CONFLICT OF INTEREST: None

2. **PUBLIC COMMENT (2 minutes per person):**

- None

3. **APPROVAL OF CITY COUNCIL MEETING MINUTES HELD AUGUST 15th, 2023:**

Presenter: Mayor Cutler

- Present City Council Members reviewed the minutes from August 15, 2023.
- Council Member Bell motioned to approve the City Council Meeting minutes for August 15, 2023.
- Council Member Roberts seconded the motion.
- Mayor Cutler asked if there was any discussion on the motion; there was none.
- All in favor; the motion carries.

4. **PRESENTATION OF ANNUAL AUDIT REPORT FY 2021-2022 and DISCUSSION/APPROVAL ON AUDIT RECOMMENDATIONS:**

Presenter: Cami Moss

- Mrs. Moss stated that she is from Child Richards, CPAs, and Advisors. She explained that the management letter is a letter from our firm that lets you know that the audit has been completed for the year ending June 2022. It talks about management's responsibilities and financial obligations.
- The independent auditors report lets you know that we have audited the financial statements ending June 2022. We have used accepted auditing standards and management oversees providing those statements. These items are free from material misstatement. We look at samples and analytics, and exercise professional judgement. We obtain the statement of public controls. Those are the types of things that we look at as we do our audit.
- The statistical data says that these financial statements are materially correct.
- The statement of net position summarizes the business activity as well as the government activity. Your total net position is 5.6 million. There was a change in net position which went up by about \$291,000. Your day-to-day operation increased your net position by \$190,000, and your utility funds increased by \$91,000. You are managing your money well.
- The water fund had an increase of \$87,000, garbage also had an increase of \$8,000, and stormwater had a decrease of \$3,000. This decrease is from infrastructure. The cash flow in that account is positive.
- Your general fund is what your original budget was and then the variance at the end of the budget year. You had excess revenue of \$108,000. With the fire department rent, this increases to \$120,000.
- As they look at the accounting and financial statements, we look at internal controls. Internal controls have a way of detecting fraud and distracting from fraud. These controls protect your employees as well. When she comes in to do the audit, those internal controls are the things that stop, prevent, and protect your entity. We evaluate if there are proper internal controls, and we feel that they are, and that management sees the benefits of these controls.

- The Utah State Auditor's Office produces a list of items to audit so that they can make sure that every city is complying and audited the same. Some of the items that we check are the fund balance, cash management of deposits, impact fees and if they are spent in the amount of time allotted, URS rates, bonds, and insurance, and to make sure that you are not overcharging fees. The findings we have are state compliance, which within departments we must stay within those limits. Throughout the year you can amend those, and we had two sections that we were just over, in public works and the justice and public safety department. Mr. Ulrich explained that we are under the general budget, but these are the invoices that come in July and August that we are trying to estimate for in June. We did not estimate correctly for those two departments. It is frustrating, but it must be reported.
- The next finding concerns the late filing of the audit which is supposed to be done by December 31. The third issue is money management, which means that you must deposit funds you receive within three working days. I took a sample of five and only one did not comply. This encourages people to deposit items in a timely manner. This item is one that is rotated every year.
- The last item is the state compliance on the URS state approval. I recommend that you approve the rates during your budget every year, but it was not approved in this fiscal year.
- Overall, the audit went very well.
- Motion made by Council Member Boothe to accept the annual audit report of 2021-2022.
- Motion was seconded by Council Member Bell.
- All in favor; the motion carries.

5. COUNCIL COMMENT TO PUBLIC COMMENTS:

- None

6. CITY COUNCIL DEPARTMENT REPORTS:

PARKS; BUILDINGS; NUISANCES; EMERGENCY PREPAREDNESS; PLANNING COMMISSION – COUNCIL MEMBER BOOTHE

WATER; GARBAGE; CTC; U-DAY; NEWSLETTER – COUNCIL MEMBER BELL – This last week Bonneville Communities that Care had a back- to-school night. They offer different classes for parents from internet safety to mental health awareness. Last week she, Darinda Wallis and Ms. Mortensen gave a presentation at the annual water conference on the building of our water tanks, and how a City our size can fund a project like that without obtaining a loan. Rural Water has invited her to go sit on an EPA panel and represent the state of Utah which will be held in Denver to discuss SRF funding. Mayor Cutler commended Council Member Bell for her efforts with our water project.

ANIMAL CONTROL; WEBER COUNTY TRAILS; EQUIPMENT; ROADS – COUNCIL MEMBER ROBERTS - None

CEMETERY; SERVICE PROJECTS; RAILROAD RELATIONS – COUNCIL MEMBER SMITH - None

STORM WATER & FLOODPLAIN; GRANTS; FIRE DEPARTMENT; WACOG– MAYOR CUTLER – He explained that he invited the Higgins' here because they have been having issues with kids riding dirt bikes and causing havoc on the gravel road near them which is a designated City Road. They are going to put up a fence to help detour trespassing. Mr. Higgins stated that there are kids running through there even late at night. Mayor Cutler said that with the public right of way, if we did not claim it within 20 years, it could allow people to do that. We are going to put some placards up stating Uintah City property. We need to consider a monetary contribution to help with the fence.

7. MEETING ADJOURNMENT:

Presenter: Mayor Cutler

- Council Member Boothe motioned to adjourn the council meeting at 7:40 p.m.
- Council Member Roberts seconded the motion.
- Mayor Cutler asked if there was any discussion on the motion; there was none.

- All in favor; the motion carries.

Michelle Mortensen
Michelle Mortensen; Uintah City Recorder

9/19/23
Date