



## **Grand County Emergency Medical Services**

### **Special Service District**

#### **Board Meeting**

Tuesday, March 18, 2025

0900-1100 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. 1/21/25 – Regular Meeting
4. Updates
  - a. Chair Report
  - b. Treasurer Report
  - c. Board Member Reports
  - d. Administrative Staff
  - e. Director Report
  - f. Committee Reports
    - i. Evaluation Committee
    - ii. Policy Committee
    - iii. Executive Committee
    - iv. Budget Committee
5. Discussion/Action Items
  - a. Ratification of Payment of 4<sup>th</sup> Quarter Bills – Discussion/Action
  - b. Annual Fraud Risk Assessment – Discussion/Action
  - c. Public Entity Resolution to change names on PTIF Account – Discussion/Action
  - d. Update to By-Laws – Discussion/Action
  - e. Designation of Surplus Property – Discussion/Action

- 6. Future Considerations
  - a. EMS Week – May 19-25, 2025
- 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 21, 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 9:04 a.m. In attendance were GCEMS Board Members Dr. Lionel Weeks, Taryn Peterson, Rani Derasary, and Melody McCandless. Board member Jim Webster attended via video call. Jason Taylor joined at 9:39 a.m. Also present were Executive Director Andy Smith, Administrative Coordinator Jennifer Williams, and Administrative Assistant Mandy Turner.
2. **Welcome Public Comment:** There was no public comment.
3. **Approval of Minutes:**  
Taryn Peterson moved to approve the minutes of the November 19, 2024, regular meeting. and December 5, 2024, public hearing and special meeting. The motion was seconded by Rani Derasary and passed unanimously, 6-0.
4. **Potential Borad Member Interviews:**  
The board interviewed Scott Finlayson, Jason Ramsdell, Elizabeth Tubbs, and Jim Webster for the two board vacancies. Applicant Noah Gonzales was not present and was therefore not interviewed. The full interviews are available in the audio recording.
5. **Updates:**
  - a. **Chair Report:** In the Chair Report, Liz mentioned that this was the annual meeting where bylaws are reviewed. Melody noted a discrepancy in the bylaws regarding the number of board members, as one section states 5-7 members while another section totals eight. Liz stated that the bylaws will be updated and presented to the board for approval at the next meeting. Selection of board positions and committee appointments will take place later in the meeting.
  - b. **Treasurer Report:** In the Treasurer Report, Jason Taylor reported the account balances as of January 21, 2025, with \$136,159.26 in combined Mountain America accounts and \$324,861.53 in the PTIF savings account. Liz noted that it is recommended to maintain six months of operational expenses and a separate capital fund for equipment replacement.
  - c. **Board Member Reports:**
    - i. Jason Taylor of the City Council reported on the statistics from the Moab City Police Department for 2024, proposal to redo the road behind City Market, and proposals for Walnut Lane.
    - ii. Melody McCandless reported that the County Commission's upcoming goals focus on housing, flooding, and budget considerations.
    - iii. Taryn Peterson expressed appreciation for Captain Logan Brewer's monthly email updates and suggested using that information to create educational slides for the City Council, County Commission, and the public.

- d. **Administrative Staff:** Mandy Turner stated that she will send an email with a link to the “Open Public Meetings Act” online training, which all board members must complete annually. Certificates of completion should be sent to Mandy.
- e. **Director Report:** Andy Smith introduced Operations Captain Robin Reibold and Clinical Quality Captain Michael Flanagan, who introduced their roles to the board. Both positions include administrative responsibilities as well as the ability to cover captain and ambulance shifts as needed. Andy reviewed the decreased call volume for 2024, highlighting record high numbers of time intensive calls such as interfacility transports and backcountry. A full 2024 report will be presented in the March board meeting. Andy also provided updates on ambulance and vehicle status, including repairs to Ambulance 512, which the County has allocated funds to fix. He covered additional topics included staffing, fleet replacement timelines, education, strategic planning, legislative season, and the organizations financial position.
- f. **Committee Reports:**
  - i. **Evaluation Committee** –Taryn, Rani, and Liz will meet soon for evaluation due in May. They will have an update in March.
  - ii. **Policy Committee** – No updates.
  - iii. **Executive Committee** – No updates.
  - iv. **Budget/Audit Committee** – No updates.

**6. Discussion/Action Items:**

- a. **Recommendation of Board Member Appointments – Discussion/Action:**

The board discussed candidates for board positions and reviewed the bylaws regarding the number of board members permitted. Taryn moved to recommend Liz Tubbs and Jim Webster for appointment by the County Commission to the GCEMS SSD Board and to authorize the Chair to send a recommendation letter to the Commission. Melody seconded the motion. The motion passed 4-0, with Liz Tubbs and Jim Webster abstaining due to their applicant status. Jason Taylor abstained as he was absent for the interviews.
- b. **Appointment of Officers – Discussion/Action:**

Rani Derasary moved to appoint Liz Tubbs as Chair, Jim Webster as Vice Chair, Jason Taylor as Treasurer, and Mandy Turner as Clerk, pending County Commission approval of the board recommendations. Taryn seconded the motion, which passed unanimously.
- c. **Appointment of Committees – Discussion/Action:**

Rani moved to retain the Evaluation Committee members from 2024 (Rani, Taryn, and Liz) until after the Executive Director evaluation in May. Melody seconded the motion, which passed 7-0. Melody moved to appoint Taryn, Jason, and Melody to the Budget Committee and Liz, Dr. Weeks, and Jim to the Policy Committee. Taryn seconded the motion, which passed unanimously, 7-0. All appointments are dependent upon approval of board recommendations by the County Commission.
- d. **Designation of Surplus Property – Discussion/Action:**

Andy described a vehicle identified for surplus. Jason moved to approve Ambulance 101 as surplus and authorize its sale. Dr. Weeks seconded the motion, which passed 7-0.

**7. Future Considerations:**

- a. Fraud Risk Assessment in March – Mandy will send out link closer to the March meeting.
- b. Code of Ethics and Conflict of Interest Disclosures – Board and OPMA training

**8. Adjournment:** The meeting adjourned at 11:46 a.m.

DRAFT



**From:** Andy Smith Executive Director GCEMSSSD

**Report to:** EMS SSD Board

**Subject:** Update and report

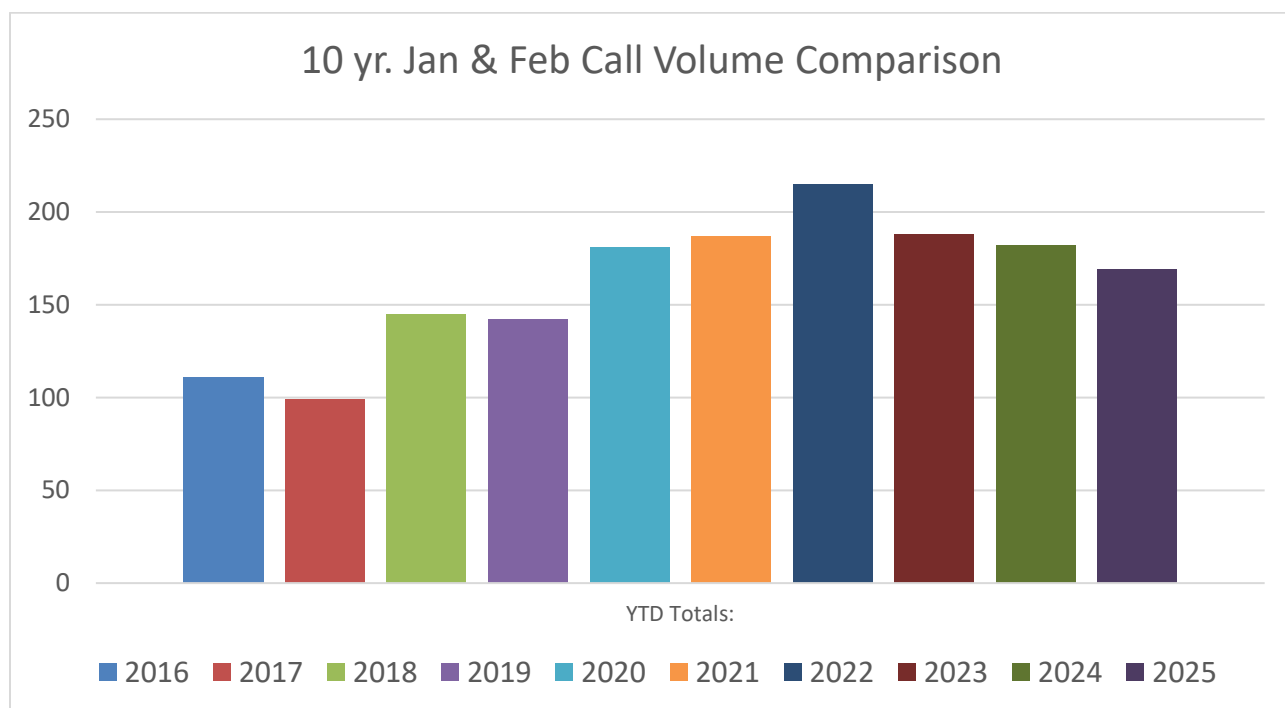
**Date:** March 18<sup>th</sup>, 2025

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## Call Volume Report

Call volume for the first two months of the year has been slightly lower than expected. However, March has been particularly busy, with crews responding to 73 calls in the first half of the month. We do not anticipate any significant changes in overall call volume for 2025.

As discussed previously, while overall call volume has declined, both interfacility transports and backcountry responses have increased. These types of calls place a significant time burden on our staff due to the complexity and duration of each response.



## Equipment & Vehicles

Currently, all but one of our vehicles are in service. The backcountry ambulance remains out of service due to extensive repairs. Additionally, our transfer ambulance has reached 268,342 miles and is expected to be operational only through the end of 2025. Given our current budget constraints, its replacement will be delayed.

## Staffing, Recruitment, and Retention

We are finalizing our staffing plans for the busy season, including fully staffing the third ambulance starting April 1st.

### Current Staffing Levels:

- **6 Full-time administrative staff**, including 4 licensed paramedics who cover shifts as needed.
- **13 Full-time field staff** assigned to 48/96 shifts.
- **1 Seasonal full-time employee** on a 48/96 shift for half the year.
- **16 PRN staff** who fill shifts as needed.

Our recent full-time hiring process in February did not yield a suitable candidate. However, we held a PRN hiring process in early March and extended offers to two individuals who will now undergo a four-day bootcamp before beginning field training. Additionally, as our community EMT class concludes in March, we will conduct another testing process in April for interested students.

## Education

The community EMT class, coordinated by Quincy Turk and McKay Vowles, is nearing completion. Of the 12 students enrolled, 8 have expressed interest in joining our department.

We continue to offer monthly Continuing Medical Education (CME) training sessions. These sessions include department updates, dinner, and hands-on training. At our most recent CME, Dr. Henderson from the St. Mary's cardiology group presented to our staff. In addition, daily shift training remains a critical component of our education program, covering both medical and operational topics.

## Strategic Plan Update

Although a full strategic plan update was originally scheduled, progress has been delayed due to financial concerns and my increased involvement in the legislative session. I plan to present a comprehensive update at our May meeting.

## Legislative Update

The legislative session has concluded, and I spent a record 16 days at the Capitol this year. The 2024 legislative audit of the EMS system led to numerous bills being introduced, many of which will impact us moving forward. Notable bills include:

- **HB 14** – Emergency Services Personnel Amendments
- **SB 40** – Sales and Use Tax Act Amendments
- **SB 67** – Local Option Sales Tax Amendments
- **SB 91** – Restaurant Tax Revisions
- **HB 116** – Public Safety Answering Point Amendments
- **HB 150** – Emergency Communications Modifications
- **HB 275** – First Responder Volunteer Tax Credit

- **HB 301** – Ambulance Provider Payment Amendments
- **SB 209** – Emergency Medical Services
- **SB 215** – Emergency Medical Services Modifications
- **HB 391** – Emergency Medical Services Revisions
- **HB 456** – Transient Room Tax Amendments

These and other legislative changes will shape the future of EMS operations in Utah. We are currently reviewing the implications of each bill to determine their direct impact on our services.

## **Financial Update**

We have been conducting month-by-month budget projections to determine how long we can maintain operations under current funding levels. Without either substantial budget cuts—such as reducing staffed ambulances—or securing additional funding, we project that we will be unable to function by the end of April.

Our initial projections placed this date further into May; however, recent billing revenue has been lower than expected, and sales tax revenue has underperformed. January's sales tax revenue came in at 77% of projections, and February's was at 94%.

On March 18th, we will present our request for \$350,000 in emergency funding to the County Commission. I have included my letter to the Commission and additional supporting documents. Without this funding, significant reductions in service levels may be necessary to ensure financial stability. All board members are welcome to attend.

As we navigate these financial and operational challenges, we remain committed to ensuring high-quality EMS services for Grand County. The coming months will be critical as we work to secure the funding necessary to maintain operations.



Agenda Summary  
Grand County Emergency Medical Services SSD  
March 18, 2025  
Agenda Item #5a

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Title:	Ratification of Payment of Bills
Presenter:	Treasurer: Jason Taylor
Summary:	Salary/Benefits, \$658,207.02 and Expenses, \$250,778.95  \$908,985.97 ratification of payment of bills. October 1 <sup>st</sup> -December 31 <sup>st</sup> 2025.
Fiscal Impacts:	\$908,985.97
Recommended Motion:	"I move to approve the ratification of payment of bills in the amount of \$908,985.97 for the period of October 1 <sup>st</sup> -December 31 <sup>st</sup> 2025.
Process:	
Attachments:	October-December 2025 Salary/Benefits/Expense Transaction Detail P&L statement

8:44 AM

03/13/25

Accrual Basis

# Grand County Emergency Medical Services SSD

## Transaction Detail by Account

### October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>2.2 · Maintenance &amp; Operations</b>					
<b>2.2.1 · Subscriptions &amp; Memberships</b>					
10/01/2024	Microsoft	upgrade for microsoft on andy new comp	107.76		107.76
10/02/2024	ESO Solutions, Inc.	Yearly ESO EHR Suite, EHR Fax	5,215.00		5,322.76
10/02/2024	ESO Solutions, Inc.			795.00	4,527.76
10/05/2024	Garmin Services		19.95		4,547.71
10/05/2024	Adobe		21.76		4,569.47
10/23/2024	Apple	Cloud	2.99		4,572.46
11/05/2024	Handtevy	Yearly Handtevy subscription	2,590.88		7,163.34
11/06/2024	Garmin Services		19.95		7,183.29
11/06/2024	Adobe		21.76		7,205.05
11/12/2024	iSpyFire, Inc		2,450.00		9,655.05
11/22/2024	Apple	Cloud	2.99		9,658.04
12/01/2024	Lexipol	EMS Learning Platform	2,699.34		12,357.38
12/04/2024	Rural EMS Directors Assoc. of Utah	yearly fee	300.00		12,657.38
12/05/2024	Garmin Services		19.95		12,677.33
12/05/2024	Adobe		21.76		12,699.09
12/23/2024	Apple	Cloud	2.99		12,702.08
Total 2.2.1 · Subscriptions & Memberships			13,497.08	795.00	12,702.08
<b>2.2.10 · Insurance Billing Contract</b>					
10/04/2024	First Professional Services Corporation	Week 40	1,190.89		1,190.89
10/11/2024	First Professional Services Corporation	Week 41	1,548.84		2,739.73
10/18/2024	First Professional Services Corporation	Week 42	1,126.72		3,866.45
10/25/2024	First Professional Services Corporation	Week 43	2,131.13		5,997.58
10/29/2024	Department of Health	Medicaid assessment	10,404.25		16,401.83
11/01/2024	First Professional Services Corporation	Week 44	1,669.73		18,071.56
11/08/2024	First Professional Services Corporation	Week 45	2,027.15		20,098.71
11/15/2024	First Professional Services Corporation	Week 46	1,060.91		21,159.62
11/22/2024	First Professional Services Corporation	Week 47	1,972.10		23,131.72
11/29/2024	First Professional Services Corporation	Week 48	1,708.65		24,840.37
12/06/2024	First Professional Services Corporation	Week 49	2,144.88		26,985.25
12/13/2024	First Professional Services Corporation	Week 50	2,938.57		29,923.82
12/20/2024	First Professional Services Corporation	Week 51	725.62		30,649.44
12/27/2024	First Professional Services Corporation	Week 52	231.46		30,880.90
Total 2.2.10 · Insurance Billing Contract			30,880.90	0.00	30,880.90
<b>2.2.11 · Professional Fees</b>					
<b>22.11.2 · IT Contracting</b>					
10/01/2024	Cinch IT	OCT	2,850.80		2,850.80
11/01/2024	Cinch IT	Nov	2,943.60		5,794.40
12/01/2024	Cinch IT	Dec	2,358.60		8,153.00
12/09/2024	Cinch IT	refund for overpayments		700.00	7,453.00
Total 22.11.2 · IT Contracting			8,153.00	700.00	7,453.00

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Accrual Basis

**Grand County Emergency Medical Services SSD**  
**Transaction Detail by Account**  
 October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>22.11.4 · Payroll</b>					
10/11/2024	ADP, LLC	Sept 24	639.99		639.99
11/01/2024	ADP, LLC	Oct 24	667.41		1,307.40
11/14/2024			15.00		1,322.40
12/13/2024	ADP, LLC	Nov 24	956.57		2,278.97
Total 22.11.4 · Payroll			2,278.97	0.00	2,278.97
<b>22.11.5 · Miscellaneous</b>					
10/01/2024	Deidre Flanagan	-MULTIPLE-	1,500.00		1,500.00
10/01/2024	Angela Alexander	-MULTIPLE-	1,050.00		2,550.00
11/01/2024	Angela Alexander	Associate Medical Director	350.00		2,900.00
11/01/2024	Deidre Flanagan	Medical Director	500.00		3,400.00
11/17/2024	Angela Alexander	Associate Medical Director	350.00		3,750.00
12/17/2024	Deidre Flanagan	Medical Director	500.00		4,250.00
Total 22.11.5 · Miscellaneous			4,250.00	0.00	4,250.00
<b>22.11.6 · Professional Fees Other (EM)</b>					
10/22/2024	Moab Valley Fire Protection District	Emergency Coordinator salary Oct 24	2,735.40		2,735.40
11/01/2024	Moab Valley Fire Protection District	Emergency Coordinator salary Nov 24	2,735.40		5,470.80
12/02/2024	Moab Valley Fire Protection District	Emergency Coordinator salary Nov 24	2,735.40		8,206.20
Total 22.11.6 · Professional Fees Other (EM)			8,206.20	0.00	8,206.20
Total 2.2.11 · Professional Fees			22,888.17	700.00	22,188.17
<b>2.2.13 · Billing Refund Requests</b>					
10/04/2024	First Professional Services Corporation		5,752.69		5,752.69
12/20/2024	First Professional Services Corporation		4,806.31		10,559.00
Total 2.2.13 · Billing Refund Requests			10,559.00	0.00	10,559.00
<b>2.2.14 · Cell Phone Allowance</b>					
10/29/2024		Cell phone	450.00		450.00
11/26/2024		Cell phone	450.00		900.00
12/23/2024		event pay	450.00		1,350.00
Total 2.2.14 · Cell Phone Allowance			1,350.00	0.00	1,350.00

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Accrual Basis

# Grand County Emergency Medical Services SSD

## Transaction Detail by Account

October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>2.2.15 · Special Dept Supplies/Uniforms</b>					
10/08/2024	Gear Heads	EMRAT	179.84		179.84
10/31/2024	King Soopers Customer Charges	Trunk or Treat	207.78		387.62
11/13/2024	Gear Heads	EMRAT	647.90		1,035.52
11/19/2024	Amazon	moto part for headphone	17.74		1,053.26
11/26/2024	Amazon	holiday cards	47.96		1,101.22
11/26/2024	Zions Bank			719.00	382.22
12/15/2024	Amazon	pants	67.20		449.42
12/17/2024	Pagan Mountaineering	EMRAT supplies	1,279.82		1,729.24
Total 2.2.15 · Special Dept Supplies/Uniforms			2,448.24	719.00	1,729.24
<b>2.2.16 · Medical Supplies</b>					
10/01/2024	Henry Schein	misc supplies	16.25		16.25
10/04/2024	Henry Schein	misc supplies	7.87		24.12
10/04/2024	Henry Schein	misc supplies	174.97		199.09
10/10/2024	Life-Assist, Inc.	misc supplies	420.00		619.09
10/10/2024	Henry Schein	misc supplies	694.27		1,313.36
10/11/2024	Danko Emergency Equipment	Vac Splints	2,150.25		3,463.61
10/11/2024	Danko Emergency Equipment	Vac mattresses	2,014.50		5,478.11
10/16/2024	Life-Assist, Inc.	misc supplies	249.00		5,727.11
10/16/2024	Henry Schein	misc supplies	14.90		5,742.01
10/17/2024	Henry Schein	misc supplies	1,136.53		6,878.54
10/17/2024	Henry Schein	misc supplies	53.90		6,932.44
10/18/2024	Life-Assist, Inc.	misc supplies	128.10		7,060.54
10/18/2024	Henry Schein	misc supplies	16.25		7,076.79
10/18/2024	Henry Schein	misc supplies	2.61		7,079.40
10/23/2024	Life-Assist, Inc.	misc supplies	643.12		7,722.52
10/23/2024	Henry Schein	misc supplies	1,812.08		9,534.60
10/23/2024	Henry Schein	misc supplies	10.46		9,545.06
10/23/2024	Henry Schein	misc supplies	372.24		9,917.30
10/25/2024	Henry Schein	misc supplies	16.25		9,933.55
10/28/2024	Life-Assist, Inc.	misc supplies	862.68		10,796.23
10/28/2024	Life-Assist, Inc.	misc supplies	331.28		11,127.51
10/28/2024	Henry Schein	misc supplies	215.60		11,343.11
10/29/2024	Teleflex LLC	EZ-IO Needles	665.00		12,008.11
10/29/2024	Henry Schein	misc supplies	1,800.95		13,809.06
10/31/2024	Henry Schein	misc supplies	249.25		14,058.31
10/31/2024	Henry Schein	misc supplies	186.12		14,244.43
11/01/2024	Henry Schein	misc supplies	2.61		14,247.04
11/04/2024	Henry Schein	misc supplies	391.12		14,638.16
11/04/2024	Life-Assist, Inc.	misc supplies	391.97		15,030.13
11/05/2024	Airgas USA	oxygen	397.90		15,428.03
11/05/2024	Airgas USA	oxygen	171.03		15,599.06
11/05/2024	Airgas USA	oxygen	660.53		16,259.59
11/05/2024	Airgas USA	oxygen	233.12		16,492.71
11/05/2024	Airgas USA	oxygen	212.87		16,705.58
11/05/2024	Airgas USA	oxygen	90.37		16,795.95
11/05/2024	Airgas USA	oxygen	175.08		16,971.03

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03/13/25

Accrual Basis

# Grand County Emergency Medical Services SSD

## Transaction Detail by Account

### October through December 2024

Date	Name	Memo	Debit	Credit	Balance
11/05/2024	Airgas USA	oxygen	170.76		17,141.79
11/05/2024	Airgas USA	oxygen	175.08		17,316.87
11/05/2024	Airgas USA	oxygen	465.25		17,782.12
11/08/2024	Henry Schein	misc supplies	16.25		17,798.37
11/11/2024	Bound Tree Medical, LLC.	misc supplies	125.04		17,923.41
11/11/2024	Henry Schein	misc supplies	16.25		17,939.66
11/15/2024	Henry Schein	misc supplies	2.61		17,942.27
11/25/2024	Henry Schein	misc supplies	16.25		17,958.52
11/26/2024	Henry Schein	misc supplies	217.48		18,176.00
11/30/2024	Airgas USA	oxygen	177.00		18,353.00
12/02/2024	Henry Schein	misc supplies	2.61		18,355.61
12/02/2024	Henry Schein	misc supplies	16.25		18,371.86
12/03/2024	Airgas USA	oxygen	466.21		18,838.07
12/09/2024	Hamilton Medical Inc	circuits	1,013.07		19,851.14
12/09/2024	Henry Schein	misc supplies	16.25		19,867.39
12/13/2024	Henry Schein	misc supplies	2.61		19,870.00
12/17/2024	Airgas USA	oxygen	374.40		20,244.40
12/22/2024	Misc	Ventilator bags	870.00		21,114.40
12/26/2024	Henry Schein	misc supplies	16.25		21,130.65
12/31/2024	Airgas USA	oxygen	182.52		21,313.17
Total 2.2.16 · Medical Supplies			21,313.17	0.00	21,313.17
<b>2.2.17 · Non Medical Supplies</b>					
10/02/2024	Ebay	quick lung for training	650.00		650.00
10/22/2024	Amazon		80.72		730.72
10/24/2024	Walker Drug		34.65		765.37
10/26/2024	Amazon		57.61		822.98
10/29/2024	Michael Flanagan	Liquid IV	59.72		882.70
11/01/2024	Amazon		114.00		996.70
11/10/2024	Walker Drug		6.99		1,003.69
12/13/2024	Misc	Vacuum mattress packs	281.51		1,285.20
Total 2.2.17 · Non Medical Supplies			1,285.20	0.00	1,285.20
<b>2.2.19 · Inventory</b>					
10/02/2024	Motorola Solutions, Inc.	radios	7,932.44		7,932.44
10/03/2024	Motorola Solutions, Inc.	radio parts	6,328.23		14,260.67
10/04/2024	Misc	AED x 2	3,483.09		17,743.76
10/06/2024	Motorola Solutions, Inc.		1,025.10		18,768.86
10/14/2024	Life-Assist, Inc.	Narc box	1,125.20		19,894.06
10/24/2024	Les Olson Company	New printer	5,703.85		25,597.91
10/25/2024	LifeMed Safety, Inc	Stair Chair	2,750.00		28,347.91
Total 2.2.19 · Inventory			28,347.91	0.00	28,347.91

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03/13/25

Accrual Basis

# Grand County Emergency Medical Services SSD

## Transaction Detail by Account

### October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>2.2.2 · Public Notices</b>					
12/02/2024	Salt Lake Tribune		114.40		114.40
	Total 2.2.2 · Public Notices		114.40	0.00	114.40
<b>2.2.3 · Travel Transfers</b>					
10/15/2024	Crystal Inn Hotel & Suites SLC		100.00		100.00
10/18/2024	Hampton Inn		199.18		299.18
10/18/2024	Crystal Inn Hotel & Suites SLC		15.82		315.00
10/18/2024	Hampton Inn		199.18		514.18
10/23/2024	Misc	transfer	124.86		639.04
12/31/2024	Crystal Inn Hotel & Suites SLC	room on 12/30	115.82		754.86
	Total 2.2.3 · Travel Transfers		754.86	0.00	754.86
<b>2.2.4 · Office Supplies</b>					
10/09/2024	Amazon	keyboard	45.64		45.64
10/09/2024	Amazon	screen, docking station, hdmi cables	364.97		410.61
10/10/2024	SR Fax		78.00		488.61
10/14/2024	Moab Mailing Center	return monitor for repair	27.30		515.91
10/15/2024	Desert West Office Supply	misc	60.86		576.77
10/22/2024	Office Equipment Co., Inc.	Shredding Service	80.00		656.77
10/24/2024	Les Olson Company		34.71		691.48
10/24/2024	Amazon		6.27		697.75
10/28/2024	Amazon		36.85		734.60
10/30/2024	USPS	mail new vehicle forms	1.77		736.37
10/31/2024	Amazon			7.42	728.95
11/05/2024	Amazon		6.28		735.23
11/20/2024	USPS	mail new vehicle forms	20.37		755.60
12/04/2024	Desert West Office Supply	misc	21.98		777.58
12/18/2024	Desert West Office Supply	returned envelopes		5.49	772.09
12/18/2024	Walker Drug		6.57		778.66
12/18/2024	USPS		26.95		805.61
12/20/2024	USPS		10.00		815.61
12/26/2024	USPS		8.60		824.21
12/26/2024	Amazon	Standing Desk - Andy	284.99		1,109.20
12/28/2024	Amazon	desk pad - Andy	21.99		1,131.19
	Total 2.2.4 · Office Supplies		1,144.10	12.91	1,131.19
<b>2.2.6 · Equipment Maintenance &amp; Supply</b>					
10/01/2024	Utah Communications Authority	Repeater Station	300.00		300.00
10/28/2024	Artistic Sign Design	wrap on new ambo	4,179.16		4,479.16
10/28/2024	Artistic Sign Design	wrap on new ambo	4,179.16		8,658.32
10/28/2024	StateFire	Inspections for Extinguishers	163.90		8,822.22
11/13/2024	Rocky Mountain ATV	moto gear	784.87		9,607.09
11/20/2024	LifeMed Safety, Inc	replacement part for monitor	151.70		9,758.79
	Total 2.2.6 · Equipment Maintenance & Supply		9,758.79	0.00	9,758.79

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Accrual Basis

# Grand County Emergency Medical Services SSD

## Transaction Detail by Account

October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>2.2.7 · Building Maintenance</b>					
10/01/2024	Walker Drug		3.99		3.99
10/02/2024	Packard Wholesale Co.	supply restock	122.40		126.39
10/07/2024	Walker Drug		61.68		188.07
10/09/2024	Amazon		120.28		308.35
10/09/2024	Amazon	key cards		197.98	110.37
10/11/2024	TnT Pest Control	October 24	150.00		260.37
10/11/2024	Misc	bulbs	67.67		328.04
10/14/2024	Packard Wholesale Co.	supply restock	59.16		387.20
10/19/2024	Amazon		84.41		471.61
10/24/2024	Walkers True Value Hardware	metal blade and wheel	58.98		530.59
10/26/2024	Walkers True Value Hardware		21.09		551.68
10/28/2024	Packard Wholesale Co.	supply restock	20.82		572.50
10/29/2024	Walker Drug		23.98		596.48
10/30/2024	Walkers True Value Hardware		10.98		607.46
10/30/2024	Amazon	cleaning closet organization	62.92		670.38
11/01/2024	Walkers True Value Hardware		18.99		689.37
11/04/2024	Packard Wholesale Co.	supply restock	155.31		844.68
11/04/2024	Packard Wholesale Co.	supply restock	60.85		905.53
11/05/2024	Walker Drug		16.08		921.61
11/08/2024	TnT Pest Control	November 24	150.00		1,071.61
11/15/2024	Packard Wholesale Co.	supply restock	640.49		1,712.10
11/18/2024	Packard Wholesale Co.	supply restock	127.93		1,840.03
12/11/2024	Moab Heat N Cool	Service and Maintenance	1,377.62		3,217.65
12/13/2024	TnT Pest Control	December 24	150.00		3,367.65
12/15/2024	Amazon	mop holder	9.98		3,377.63
12/18/2024	Moab Heat N Cool		1,377.62		4,755.25
12/30/2024	Amazon	white board Andy's office	344.99		5,100.24
12/31/2024				237.00	4,863.24
Total 2.2.7 · Building Maintenance			5,298.22	434.98	4,863.24
<b>2.2.8 · Utilities</b>					
<b>2.2.8.1 · Water &amp; Sewer</b>					
10/31/2024	City of Moab		76.91		76.91
11/30/2024	City of Moab		75.61		152.52
12/31/2024	City of Moab		71.71		224.23
Total 2.2.8.1 · Water & Sewer			224.23	0.00	224.23
<b>2.2.8.2 · Garbage</b>					
10/25/2024	Solid Waste SSD #1	520 E 100 N	124.00		124.00
10/31/2024	City of Moab		9.00		133.00
11/30/2024	City of Moab		9.00		142.00
12/04/2024	Solid Waste SSD #1	520 E 100 N	124.00		266.00
12/31/2024	City of Moab		9.00		275.00
Total 2.2.8.2 · Garbage			275.00	0.00	275.00

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Accrual Basis

**Grand County Emergency Medical Services SSD**  
**Transaction Detail by Account**  
 October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>2.2.8.3 · Power</b>					
10/14/2024	Rocky Mtn Power	Oct 24	1,136.62		1,136.62
11/14/2024	Rocky Mtn Power	Nov 24	983.31		2,119.93
12/16/2024	Rocky Mtn Power	Dec 24	702.57		2,822.50
Total 2.2.8.3 · Power			2,822.50	0.00	2,822.50
<b>2.2.8.4 · Gas</b>					
10/18/2024	Enbridge (Dominion)	540 E 100 N	51.88		51.88
11/20/2024	Enbridge (Dominion)	540 E 100 N	214.36		266.24
12/17/2024	Enbridge (Dominion)	540 E 100 N	489.94		756.18
Total 2.2.8.4 · Gas			756.18	0.00	756.18
<b>2.2.8.5 · Telephone &amp; Internet</b>					
10/01/2024	Emery Telcom		250.42		250.42
10/01/2024	Zen Communications	Oct	260.00		510.42
10/20/2024	AT&T Mobility	Oct 24	350.76		861.18
11/01/2024	Zen Communications	Nov	263.90		1,125.08
11/01/2024	Emery Telcom		216.86		1,341.94
11/20/2024	AT&T Mobility	Nov 24	350.76		1,692.70
11/27/2024	Broadvoice		161.05		1,853.75
12/01/2024	Emery Telcom		167.12		2,020.87
12/20/2024	AT&T Mobility	Dec 24	350.76		2,371.63
12/25/2024	Broadvoice		154.92		2,526.55
Total 2.2.8.5 · Telephone & Internet			2,526.55	0.00	2,526.55
<b>2.2.8 · Utilities - Other</b>					
11/01/2024	Mountain Alarm Fire	Alarm Monitoring	240.00		240.00
Total 2.2.8 · Utilities - Other			240.00	0.00	240.00
Total 2.2.8 · Utilities			6,844.46	0.00	6,844.46
<b>2.2.9 · Automobile Expense</b>					
<b>2.2.9.1 · Fuel</b>					
10/31/2024	Maverik	Oct	4,213.57		4,213.57
11/30/2024	Maverik	Nov	3,293.00		7,506.57
12/31/2024	Maverik	Dec	3,206.34		10,712.91
Total 2.2.9.1 · Fuel			10,712.91	0.00	10,712.91



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Accrual Basis

# Grand County Emergency Medical Services SSD

## Transaction Detail by Account

### October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>2.2.9.3 · Repairs &amp; Maintenance</b>					
10/01/2024	Landon's Diesel Service	tow from Price to Spanish Fork	1,674.00		1,674.00
10/01/2024	Fish Diesel Service	turbo 109	2,500.37		4,174.37
10/07/2024	Misc	Summit Racing		45.65	4,128.72
10/24/2024	Misc	DEF caps	160.00		4,288.72
10/24/2024	Misc	tire chains	600.87		4,889.59
10/25/2024	Lube It Express	534047	55.94		4,945.53
10/29/2024	Lube It Express	526097	139.82		5,085.35
10/31/2024	Grand Tire Pros	New tires	2,178.00		7,263.35
10/31/2024	Wash-It Express		20.00		7,283.35
11/04/2024	O'Reilly	washer fluid	29.30		7,312.65
11/05/2024	Amazon	battery booster	44.96		7,357.61
11/18/2024	Fish Diesel Service	turbo and breaks 108	3,562.98		10,920.59
11/25/2024	Demers, Ambulance Manufacturer Inc.		241.25		11,161.84
11/26/2024	Lube It Express	4 runner oil change	122.93		11,284.77
12/03/2024	Performance Ford of Moab		342.34		11,627.11
12/04/2024	Fish Diesel Service	onsite repairs	257.61		11,884.72
12/23/2024	Lube It Express	108 oil change	139.82		12,024.54
Total 2.2.9.3 · Repairs & Maintenance			12,070.19	45.65	12,024.54
Total 2.2.9 · Automobile Expense			22,783.10	45.65	22,737.45
Total 2.2 · Maintenance & Operations			179,267.60	2,707.54	176,560.06
<b>2.3 · Education</b>					
<b>2.3.1 · Local Training</b>					
10/03/2024	American Heart Association	CPR cards	1,220.60		1,220.60
10/14/2024	Lecticon	EVOC ambulance	300.00		1,520.60
10/15/2024	American Heart Association	CPR cards	340.00		1,860.60
10/23/2024	National Registry EMT	recert vouchers	366.00		2,226.60
10/28/2024	Lecticon	EVOC ambulance	300.00		2,526.60
11/05/2024	American Heart Association	CPR cards	731.00		3,257.60
11/08/2024	American Heart Association	CPR cards	34.00		3,291.60
11/14/2024	Jones & Bartlett Learning	2025 EMT class books	5,305.48		8,597.08
11/18/2024	Jones & Bartlett Learning	AEMT books for Cody	427.90		9,024.98
11/26/2024	Zions Bank	cash back CC		1,832.00	7,192.98
12/02/2024	Expedia	Moto training hotel for instructor	145.62		7,338.60
12/06/2024	American Heart Association	CPR cards	238.00		7,576.60
12/06/2024	Bureau of EMS		300.00		7,876.60
12/10/2024	Moab Valley Inn	Snowball room	752.74		8,629.34
12/11/2024	Bureau of EMS		170.00		8,799.34
12/18/2024	Misc	Moto training	1,950.00		10,749.34
12/20/2024	National Registry EMT	recert vouchers	25.00		10,774.34
Total 2.3.1 · Local Training			12,606.34	1,832.00	10,774.34

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Accrual Basis

# Grand County Emergency Medical Services SSD

## Transaction Detail by Account

### October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>2.3.2 · Local Training Meals</b>					
10/01/2024	King Sopers Customer Charges	CME	87.86		87.86
10/10/2024	Canyon Pizza Co.	radio set up lunch	148.00		235.86
10/10/2024	King Sopers Customer Charges	radio programming	117.42		353.28
11/05/2024	King Sopers Customer Charges	CME	16.56		369.84
11/05/2024	Dominos Pizza	CME	93.30		463.14
11/26/2024	Zions Bank	cash back CC		279.00	184.14
Total 2.3.2 · Local Training Meals			463.14	279.00	184.14
Total 2.3 · Education			13,069.48	2,111.00	10,958.48
<b>2.4 · Travel Expense</b>					
<b>2.4.1 · CME Travel</b>					
10/11/2024	Aubrie Wood	Wood own vehicle travel	286.76		286.76
11/26/2024	Chloe Pickford	Chloe to Hurricane	438.18		724.94
Total 2.4.1 · CME Travel			724.94	0.00	724.94
<b>2.4.2 · CME Meals</b>					
10/11/2024	Aubrie Wood	Wood meals	272.00		272.00
Total 2.4.2 · CME Meals			272.00	0.00	272.00
<b>2.4.3 · CME Seminars</b>					
11/27/2024	Utah Department of Health	Meyer state instructor course	150.00		150.00
Total 2.4.3 · CME Seminars			150.00	0.00	150.00
<b>2.4.4 · CME Lodging</b>					
10/07/2024	Misc	overnight for rampage crew	104.06		104.06
10/11/2024	Aubrie Wood	Wood hotel	801.93		905.99
10/24/2024	Misc	Lister trauma conference	265.29		1,171.28
Total 2.4.4 · CME Lodging			1,171.28	0.00	1,171.28
Total 2.4 · Travel Expense			2,318.22	0.00	2,318.22
<b>2.5 · Allowance for Uncollectible</b>					
11/30/2024		FPSC Nov 24	579.73		579.73
12/31/2024		FPSC Dec 24	58,815.54		59,395.27
Total 2.5 · Allowance for Uncollectible			59,395.27	0.00	59,395.27

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Accrual Basis

**Grand County Emergency Medical Services SSD**  
**Transaction Detail by Account**  
 October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>Bank Service Charges</b>					
10/04/2024	First Professional Services Corporation	CC fees	263.95		263.95
10/04/2024	Merchant Services - V	Monthly Fees - Sept 2024	51.00		314.95
10/11/2024	First Professional Services Corporation	CC fees	10.50		325.45
10/18/2024	First Professional Services Corporation	CC fees	95.55		421.00
10/25/2024	First Professional Services Corporation	CC fees	180.35		601.35
10/31/2024		Balance Adjustment	0.01		601.36
11/01/2024	First Professional Services Corporation	CC fees	50.75		652.11
11/04/2024	Merchant Services - V	Monthly Fees - Oct 2024	51.00		703.11
11/08/2024	First Professional Services Corporation	CC fees	297.77		1,000.88
11/13/2024	MACU		9.00		1,009.88
11/15/2024	First Professional Services Corporation	CC fees	23.87		1,033.75
11/22/2024	First Professional Services Corporation	CC fees	92.91		1,126.66
11/29/2024	First Professional Services Corporation	CC fees	145.62		1,272.28
12/04/2024	Merchant Services - V	Monthly Fees - Nov 2024	60.27		1,332.55
12/06/2024	First Professional Services Corporation	CC fees	32.39		1,364.94
12/13/2024	First Professional Services Corporation	CC fees	63.98		1,428.92
12/20/2024	First Professional Services Corporation	CC fees	99.04		1,527.96
12/27/2024	First Professional Services Corporation	CC fees	18.96		1,546.92
Total Bank Service Charges			1,546.92	0.00	1,546.92
<b>TOTAL</b>			<b>255,597.49</b>	<b>4,818.54</b>	<b>250,778.95</b>

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Accrual Basis

# Grand County Emergency Medical Services SSD

## Transaction Detail by Account

### October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>2.1 · Salaries and Benefits</b>					
<b>2.1.1 · Salaries</b>					
10/01/2024		-MULTIPLE-	68,916.95		68,916.95
10/01/2024		To reduce for OT, events and fire		21,603.43	47,313.52
10/15/2024		-MULTIPLE-	76,861.63		124,175.15
10/15/2024		To reduce for OT and events		27,802.28	96,372.87
10/29/2024		-MULTIPLE-	76,082.50		172,455.37
10/29/2024		To reduce for OT, cell phone and events		18,536.75	153,918.62
11/13/2024		-MULTIPLE-	70,984.08		224,902.70
11/13/2024		To reduce for OT and events		17,833.95	207,068.75
11/26/2024		-MULTIPLE-	71,828.70		278,897.45
11/26/2024		To reduce for OT, cell phone and events		15,756.47	263,140.98
12/10/2024		-MULTIPLE-	68,102.76		331,243.74
12/10/2024		To reduce for OT, and events		15,441.58	315,802.16
12/23/2024		-MULTIPLE-	67,528.95		383,331.11
12/23/2024		To reduce for OT and cell phone		14,871.29	368,459.82
Total 2.1.1 · Salaries			500,305.57	131,845.75	368,459.82
<b>2.1.1.1 · Salaries Fire</b>					
10/01/2024		Fire	1,360.00		1,360.00
Total 2.1.1.1 · Salaries Fire			1,360.00	0.00	1,360.00
<b>2.1.2 · Overtime</b>					
10/01/2024		OT	19,133.10		19,133.10
10/15/2024		OT	18,646.90		37,780.00
10/29/2024		OT	18,043.73		55,823.73
11/13/2024		OT	16,974.54		72,798.27
11/26/2024		OT	15,186.72		87,984.99
12/10/2024		OT	15,321.11		103,306.10
12/23/2024		OT	14,421.29		117,727.39
Total 2.1.2 · Overtime			117,727.39	0.00	117,727.39
<b>2.1.2.1 · Fire Overtime</b>					
10/01/2024		Fire OT	1,058.25		1,058.25
Total 2.1.2.1 · Fire Overtime			1,058.25	0.00	1,058.25

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Accrual Basis

# Grand County Emergency Medical Services SSD

## Transaction Detail by Account

October through December 2024

Date	Name	Memo	Debit	Credit	Balance
<b>2.1.4 · Benefits</b>					
10/01/2024	PEHP Long-Term Disability	LTD refund		2,820.47	-2,820.47
10/02/2024	Health Equity	PR ending 9.29.24	2,143.09		-677.38
10/02/2024	Utah State Retire	PR ending 9.29.24	10,067.35		9,389.97
10/02/2024	PEHP Group Insurance	1275	186.96		9,576.93
10/16/2024	Health Equity	PR ending 10.13.24	2,415.34		11,992.27
10/16/2024	Utah State Retire	PR ending 10.13.24	10,268.20		22,260.47
10/17/2024	SelectHealth	November 2024	16,542.34		38,802.81
10/20/2024	PEHP Group Insurance	1275	186.96		38,989.77
10/29/2024	PEHP Long-Term Disability	PR 10/13, 10/27	562.78		39,552.55
10/30/2024	Health Equity	PR ending 10.27.24	2,518.09		42,070.64
10/31/2024	Utah State Retire	PR ending 10.27.24	10,799.90		52,870.54
11/14/2024	Utah State Retire	PR ending 11.10.24	10,202.41		63,072.95
11/14/2024	Health Equity	PR ending 11.10.24	2,547.19		65,620.14
11/15/2024	SelectHealth	December 2024	15,529.48		81,149.62
11/20/2024	PEHP Group Insurance	1275	186.96		81,336.58
11/25/2024	PEHP Long-Term Disability	PR 11/10, 11/24	539.33		81,875.91
11/26/2024	Utah State Retire	PR ending 11.24.24	9,914.58		91,790.49
11/26/2024	Health Equity	PR ending 11.24.24	2,518.09		94,308.58
12/11/2024	Health Equity	PR ending 12.8.24	2,545.74		96,854.32
12/19/2024	Utah State Retire	PR ending 12.8.24	9,943.67		106,797.99
12/20/2024	PEHP Group Insurance	1275	194.08		106,992.07
12/22/2024	PEHP Long-Term Disability	PR 12/8, 12/22	520.43		107,512.50
12/23/2024	Utah State Retire	PR ending 12.22.24	9,551.10		117,063.60
12/23/2024	Health Equity	PR ending 12.22.24	2,517.73		119,581.33
Total 2.1.4 · Benefits			122,401.80	2,820.47	119,581.33
<b>2.1.5 · Taxes</b>					
10/01/2024		ER	5,522.44		5,522.44
10/15/2024		ER	6,155.46		11,677.90
10/29/2024		ER	6,025.89		17,703.79
11/13/2024		ER	5,629.88		23,333.67
11/26/2024		ER	5,661.82		28,995.49
12/10/2024		ER	5,371.63		34,367.12
12/23/2024		ER	5,303.00		39,670.12
Total 2.1.5 · Taxes			39,670.12	0.00	39,670.12

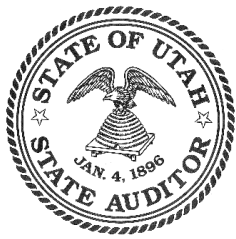
Grand County Emergency Medical Services SSD  
Transaction Detail by Account  
October through December 2024

Date	Name	Memo	Debit	Credit	Balance
2.1.6 · Event Pay					
10/01/2024		event pay	52.08		52.08
10/15/2024		event pay	9,155.38		9,207.46
10/29/2024		event pay	43.02		9,250.48
11/13/2024		event pay	859.41		10,109.89
11/26/2024		event pay	119.75		10,229.64
12/10/2024		event pay	120.47		10,350.11
Total 2.1.6 · Event Pay			10,350.11	0.00	10,350.11
Total 2.1 · Salaries and Benefits			792,873.24	134,666.22	658,207.02
TOTAL			792,873.24	134,666.22	658,207.02

Agenda Summary  
Grand County Emergency Medical Services SSD  
March 18, 2025  
Agenda Item #5b

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Title:	Fraud Risk Assessment
Presenter:	Chair Tubbs
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:	None
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](https://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](https://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](https://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.

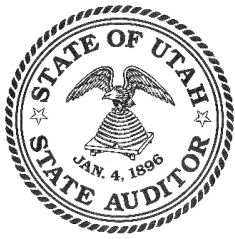
## Risk Score

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 ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) 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: \_\_\_\_\_

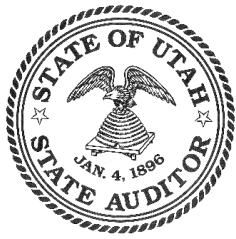
\*Required

# 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.

Agenda Summary  
Grand County Emergency Medical Services SSD  
March 18, 2025  
Agenda Item #5e

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Title:	Approval of Surplus Equipment and Vehicles
Presenter:	Executive Director, Andy Smith
Summary:	We have a few small items that have past their usefulness for us. We like to move forward with listing them on the government auction side we use to sell items that are designated as surplus.
Fiscal Impacts:	Positive impact, unknown amount.
Recommended Motion:	"I move to approve the attached list of items as surplus and authorize the sale or disposal of these items."
Process:	If approved, over the next few months Mandy will get them posted for sale. This process takes place with an online vendor.
Attachments:	Surplus Items list

<b>Item name</b>	<b>Model/description</b>	<b>Condition</b>	<b>Estimated value</b>
Ford Cold Weather Grille Cover	For 6.7L Diesel	New (have two)	300
Monitor mount for Zoll X series	NCE X9000	Good	600
Monitor mount for Zoll X series	Ferno D360 Swivel mount	Good	300
RV Power Converter/Charger	Intellipower 9200	Ask Andy	300
1000 Watt Sine Wave Inverter	Xantrex Prowatt SW 1000	Ask Andy	150
1000 Watt Inverter Charger	20-1050 CUL	Ask Andy	500