Regular Meeting
Audit Committee

Committee Chambers 125 East Center Street, Moab, Utah

2:00 PM

AGENDA

June 4, 2025

Zoom And Youtube Meeting Information

Zoom Link: https://us02web.zoom.us/j/81170720683 Zoom Passcode: 337515

Citizens To Be Heard

We are receiving public comments online through zoom. Zoom Link: https://us02web.zoom.us/j/81170720683 Zoom Passcode: 337515 The meeting is also being live streamed on YouTube at https://www.youtube.com/@GrandCountyUtahGovernment

Call To Order

General Business - Action Items - Discussion And Consideration Of Approval

1. **Approval Of Minutes From 08 MAY 2025**

Discussion Items

2. **Internal Audit Report From EFG (Airport)**
3. **Update On External Auditor RFP**
4. **Provide Instruction To Next Internal Auditor**
5. **Update On Component Units**

Closed Session(S) (If Necessary)

Adjourn

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Deaf) calls can be answered at:(435) 259-1346. Individuals with speech and/or hearing impairments may also call the Relay Utah by dialing 711. Spanish Relay Utah: 1 (888) 346-3162

It is hereby the policy of Grand County that elected and appointed representatives, staff and members of the Grand County Commission meetings/hearings and other Grand County Boards, Commissions, or Committees may participate in meetings through electronic means. Any form of telecommunication may be used, as long as it allows for real time interaction in the way of discussions,questions and answers, and voting.

At the Grand County Commission meetings/hearings and other Grand County Boards, Commissions, or Committees any citizen, property owner, or public official may be heard on any agenda subject. The number of persons heard and the time allowed for each individual maybe limited at the sole discretion of the Chair. On matters set for public hearings there is a three-minute time limit per person to allow maximum public participation. Upon being recognized by the Chair, please advance to the microphone, state your full name and address, whom you represent, and the subject matter. No person shall interrupt legislative proceedings.

Requests for inclusion on an agenda and supporting documentation must be received by 5:00 PM on the Tuesday prior to a regular Commission Meeting and forty-eight (48) hours prior to any Special Commission Meeting.

Information relative to these meetings/hearings may be obtained at the GrandCounty Commission's Office,125 East Center Street, Moab, Utah; (435)259-1346.

AGENDA SUMMARY

Audit Committee Meeting

Date: June 4, 2025

Title:	Approval of Minutes from 08 MAY 2025	If this submission is from the general public you will need a commission sponsor, feel free to contact the Commission Administrators Office with any questions commadmin@grandcountyutah.net (435) 259-1342 or contact the Commissioners directly at commission@grandcountyutah.net	
Fiscal Impact:			
Presenter(s):		Department:	Grand County Commission Administrator
Legal Review:		Approved and within budget?	
		Budget Number:	

Recommended Motion:

Background:

Attachments:

1. Grand County Audit Committee Meeting Minutes_08MAY2025_V2

Grand County Audit Committee Meeting
5/8/2025

Call to order at 11:06 am

In attendance - Commissioners Winfield, Martinex, Hadler, Attorney Stocks, Admin Mark Tyner, Assoc. Admin Quinn Hall, and advisor Karen Kurtin.

Approval of minutes
Motion by Hadler, Second by Martinez
Martinez noted the instructions to EFG were perhaps a bit unclear in the minutes, no changes.
Motion passes unanimously.

Consideration of responses to Request For Proposals for Internal Auditor services.

Some discussion around pricing of the received proposals.

Proposals received from
Conexig
GPP Analytics
Custom Strategic Solutions

Conexig offering services at $170/hr
GPP offering services at $170/hr
CSS offering services at $140-150 hr for a total of $10,000.00

Karen noted that GPP's proposal seems quite robust

The County needs to clarify the travel expenses in the GPP proposal. Commissioner Martinez noted that GPP appears to have a more complete set of references.

Karen noted that some of the references are not analogous to services the County would likely seek.

Karen suggested someone reach out to some of the references listed for GPP, and ask GPP for clarification on the fee schedule regarding travel, and the potential for on-site, in-person visits.

Motion by Martinez that the Audit Committee recommend GPP to the County Commission to act as the internal auditor after references are followed up on and staff confirms the travel policy.

Motion seconded by Hadler.

Motion carries unanimously.

Discussion of the following meeting - June 4th seems to work for everyone - 9:00 am.

Discussion on RFP for external auditor - add update for an external auditor selection to the next agenda.

Discussion on follow-up for component units to complete their separate audits.

Agenda for the next Audit Committee Meeting:

Internal Audit report from EFG (airport)
Provide instruction to next internal auditor
Update on External Auditor RFP
Update on Component Units

Commissioner Winfield adjourned the meeting at 11:45 am.

AGENDA SUMMARY

Audit Committee Meeting

Date: June 4, 2025

Title: Internal Audit Report from EFG (airport)

Fiscal Impact:

If this submission is from the general public you will need a commission sponsor, feel free to contact the Commission Administrators Office with any questions commadmin@grandcountyutah.net (435) 259-1342 or contact the Commissioners directly at commission@grandcountyutah.net

Presenter(s):

Legal Review:

Department: Commission Administrators Office

Approved and within budget? Not Applicable

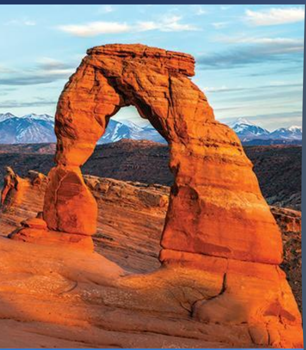
Budget Number:

Recommended Motion:

Background:

Attachments:

1. 2024 Internal Audit Report - 5.6.2025



Grand County, Utah

Internal Audit Report

5 May 2025

INTRODUCTION & SUMMARY

The audit committee requested a review of the airport accounts for the 2024 audit report. In the 2023 report, Director Howland expressed concern regarding the usage of airport funds as follows:

> ***Federal Funds*** *– Grants Assurances. The Director is concerned about fund received for the Airport during COVID years. All revenue generated by airport needs to go back to the airport. Between 2020-2022, CARES, CURSA, ARPA Grants provided approximately $1m which was mainly used for payroll, debt service, operations/maintenance, and some minor projects. The Director is concerned that the operating income during those years or the grant funds were used somewhere else. There should be a fund balance available for future projects. She is worried about reporting to the FAA that all grants and revenues from the Airport have stayed with the Airport.*

This report summarizes the review of the airport funds from 2019 to 2024. In summary, it appears that all funds at the airport have been spent on airport activities. The methodology utilized to draw this conclusion was to compare all revenues received against expenditures made. Revenues included the one-time grants made during the COVID financial crisis. Over this 6-year period, expenditures made were $28.0m which was in excess of revenues received which were $25.6m. This indicates that airport revenues were used toward the airport. A positive balance would have indicated the opposite conclusion.

ANALYSIS

The following revenue accounts were analyzed in this report.

- 56-3300 Grant Revenues
- 56-3311-000-000 Debt Proceeds - Airport
- 56-3610-000-000 Investment Interest
- 56-3633-000-000 Contributions-Other Agencies
- 10-3882-000-000 Airport Cares AIP35
- 10-3413-000-000 Airport Fees
- 10-3413-001-000 Airport Vending
- 10-3413-002-000 Airport Parking
- 10-3619-000-000 Airport Ramp Fees
- 10-3623-000-000 Airport Leases
- 10-3623-200-000 Airport Shuttle Fees
- 10-3632-000-000 Landing Fees
- 10-3340-000-000 CRRSA AIP 36
- 10-4820-920-009 Transfer for Debt Service

Expenditure accounts were as follows:

- 10-4562 Airport
- 22-4225-920-011 Debt Service - Airport
- 56-4710-830-000 Debt Service - Taxiway
- 56-4912 Airport Projects

Fund balances at the end of 2024 were also reviewed, which included the following accounts:

- 10-3413-000-000 Airport Fees
- 10-3619-000-000 Airport Ramp Fees
- 10-3413-002-000 Airport Parking

Revenues								
GL Code	Description	2019	2020	2021	2022	2023	2024	Total
10-3413-000-000	Airport Fees	23,037	29,059	42,358	39,306	34,900	22,512	191,173
10-3413-001-000	Airport Vending	-	3,696	10,928	10,764	8,591	15,461	49,440
10-3413-002-000	Airport Parking	25,576	16,599	33,389	25,788	30,317	21,839	153,508
10-3619-000-000	Airport Ramp Fees	20,673	21,006	35,037	-	-		76,716
10-3623-000-000	Airport Leases	252,277	192,181	271,085	341,703	319,094		1,376,340
10-3623-200-000	Airport Shuttle Fees	-	-	-	-	320		320
10-3632-000-000	Landing Fees	10,958	29,534	40,068	69,329	61,294		211,183
56-3300	Grant Revenues	2,639,267	8,889,810	1,410,709	339,409	645,976	5,835,176	19,760,347
56-3311-000-000	Debt Proceeds - Airport	265,000	-	-	-	-	-	265,000
56-3610-000-000	Investment Interest	2,993	6,413	1,746	6,290	21,306	32,694	71,442
56-3633-000-000	Contributions-Other Agencies	250,000	-	-		-	-	250,000
10-3882-000-000	Airport Cares AIP35	-	728,737	-		329,010	-	1,057,747
10-3340-000-000	CRRSA AIP 36	-	-	474,241	531,396	637,474	459,637	2,102,748
Total Revenues		3,489,780	9,917,035	2,319,562	1,363,985	2,088,283	6,387,319	25,565,963

Expenditures								
GL Code	Description	2019	2020	2021	2022	2023	2024	Total
10-4562	Airport	627,043	687,575	685,217	806,143	970,477	951,864	4,728,319
22-4225-920-011	Debt Service - Airport	-			10,632	10,820	10,820	32,272
56-4710-830-000	Debt Service - Taxiway	-	11,466	12,475				23,941
56-4912	Airport Projects	2,787,596	9,337,640	1,515,347	385,231	1,533,335	7,605,779	23,164,928
								-
Total Expenditures		3,414,640	10,036,680	2,213,039	1,202,006	2,514,632	8,568,463	27,949,459

Transfers								
GL Code	Description	2019	2020	2021	2022	2023	2024	Total
10-4820-920-009	Transfer for Debt Service	-	11,466		50,000	87,742	-	149,208
								-
Total Transfers		-	11,466	-	50,000	87,742	-	149,208

Total Revenues - Expenditures + Transfers	**75,141**	**(108,179)**	**106,522**	**211,979**	**(338,607)**	**(2,181,144)**	
Cumulative	**75,141**	**(33,039)**	**73,484**	**285,463**	**(53,144)**	**(2,234,288)**	

Fund balances were as follows:

Fund Balances	
10-3413-0 - Airport Fees	34,900
10-3619-0 - Airport Ramp Fees	8,591
10-3413-002 - Airport Parking	30,317
Total Fund Balances	73,809

CONCLUSION

Based upon this analysis of the airport related funds, expenditures exceeded revenues by $2.2m. Fund balances account for only $73,809 of those funds. It appears from this review that all airport revenues including grants were spent on airport activities.

AGENDA SUMMARY

Audit Committee Meeting

Date: June 4, 2025

Title: Update on external auditor RFP

Fiscal Impact:

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Presenter(s):

Legal Review:

Department: Commission Administrators Office

Approved and within budget? Not Applicable

Budget Number:

Recommended Motion:

Background:

Attachments:

None

AGENDA SUMMARY

Audit Committee Meeting

Date: June 4, 2025

Title:	Provide instruction to next internal auditor	If this submission is from the general public you will need a commission sponsor, feel free to contact the Commission Administrators Office with any questions commadmin@grandcountyutah.net (435) 259-1342 or contact the Commissioners directly at commission@grandcountyutah.net	
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Presenter(s):		Department:	Commission Administrators Office
Legal Review:		Approved and within budget?	Yes
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Recommended Motion:

Background:

Attachments:

None