



PUBLIC NOTICE IS HEREBY GIVEN THAT THE AUDIT COMMITTEE WILL
MEET FOR A AUDIT COMMITTEE REGULAR MEETING IN THE

Commission Chambers 125 East Center Street, Moab, Utah
June 13, 2025 - 9:00 AM

Zoom: Join Zoom Meeting

<https://us02web.zoom.us/j/81170720683?pwd=fU8CSb9JSkLwvY2jz9NZG5uzUeKa9t.1>

Meeting ID: 811 7072 0683

Passcode: 337515

[Grand County Utah Government Live on YouTube](#)

[Join the Zoom Meeting](#)

Zoom And Youtube Meeting Information

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

Call To Order

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>

General Business - Action Items - Discussion And Consideration Of Approval

1. **Approve Minutes From The Meeting Of 6.4.2025**
2. **Review And Discuss External Auditor's Fiscal Risk Assessment Of Grand County**
3. **Review Draft 2024 Audit Report, Management Letter, And Internal Controls Assessment**
4. **Recommendation To Commission On Accepting The 2024 Audit Report**
5. **RFP For External Auditor**

6. Discussion Of Component Units Compliance And Timelines

Closed Session(S) (If Necessary)

Adjourn

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS. In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend Grand County Commission meetings/hearings and other Grand County Boards, Commissions, or Committees are encouraged to contact the County 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. T.D.D. (Telecommunication Device for the 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 13, 2025

Title: Approve minutes from the meeting of
6.4.2025

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?
Budget Number:

Recommended Motion:

Background:

Attachments:

1. GC Audit Committee Minutes 04JUN2025_V02

Grand County Audit Committee Meeting June 4th, 2025

Commissioner Winfield called the meeting to order at 3:00 pm.

Members in attendance: Commissioners Winfield, Martinez, Hadler, Admin Mark Tyner, and Consultant Karen Kurtin (Forvis Mazars).

Motion by Jacques Hadler to approve the minutes from the prior meeting

Motion seconded by Brian Martinez

Motion Carries 3-0

Review of Internal Audit Report

Commissioner Winfield discussed the internal report, and the focus on the Airport funds that may have been commingled with general fund projects, and are to be restricted to airport operations.

The summary reports that all airport revenues have been spent, and provided a summary accounting of airport revenues.

According to the report furnished by EFG Consulting, expenditures exceeded revenues by ~2M, indicating that all airport revenue was expended at the airport.

Commissioner Winfield noted that estimates have been revised downward by Clerk/Auditor Woytek from original estimates, and suggested that ongoing research could be conducted to better understand the disposition of restricted airport funds.

Commissioner Winfield suggested that the new Internal Auditor be tasked with assisting in the research to follow up on uses of restricted funds at the airport.

Karen Kurtin (Forvis) noted that there doesn't appear to be a transfer out of the airport funds. Karen noted that "Contributions" appear to be revenue and not expenses.

Commissioner Winfield noted the lack of financials in EFG's internal audit report regarding the airport. Karen noted that the numbers should reconcile to the financial statements. Karen noted the transfer for Debt Service does reconcile.

Commissioner Winfield suggested moving this to the next meeting with some follow-up and further assignments, and suggested some direction for the new Internal Auditor.

Commissioner Martinez noted the possible existence of Transient Room Tax (TRT) in reserve funds associated with other departments. Commissioner Martinez discussed the balance of other funds, and the suggestion was made that a list of assignments for the Internal Auditor be created.

Commissioner Winfield suggested the Internal Auditor look at the Airport funds and Grand County Active Trails and Transportation (GCATT) TRT contributions.

Commissioner Winfield suggested another Audit Committee meeting be scheduled, and information from the Internal Auditor could provide key insights that would inform any future budget discussions. Some discussion around the new Internal Auditor and availability for a future meeting.

Commissioner Martinez noted he'd like to see a breakdown of the balances in both Fund 47 and Fund 23, along with a breakdown of the makeup of those balances.

Commissioner Winfield discussed the upcoming Request For Proposals (RFP) for the external audit for 2026 (auditing 2025 financial statements). Admin Mark Tyner noted the draft was ready, but that the Auditing Services had not been put out to bid yet. Karen noted the inclusion of the Single Audit and drafting financial statements for the County is included in the Scope of Work. Karen suggested posting the RFP Monday (June 9th), and assisted in adjusting dates for the RFP. Karen suggested that a 3 week response time for respondents was appropriate.

Admin will find a schedule for the July Audit Committee meeting. Karen noted availability for July 7th or 8th. Jacques noted that he could likely attend remotely on the 7th. General consensus on July 7th before 4pm.

Some clarification around the dates of the External Audit for 2025.

Mark provided an update on the component units.

Motion by Brian Martinez to go into closed session 2:40 pm.

Motion by Brian Martinez to exit closed session

Motion seconded by Jacques Hadler

Motion carries

The Committee exited closed session at 2:52 pm.

Commissioner Winfield adjourned the meeting at 2:55 pm.



AGENDA SUMMARY

Audit Committee Meeting

Date: June 13, 2025

Title: Review and Discuss External Auditor's Fiscal Risk Assessment of Grand County

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):
Legal Review: Not Applicable

Department: Commission Administrators Office
Approved and within budget? Not Applicable
Budget Number:

Recommended Motion:

Background:

Items presented to the committee are DRAFT documents that are not available to the public until finalized.

Attachments:

None



AGENDA SUMMARY

Audit Committee Meeting

Date: June 13, 2025

Title: Review Draft 2024 Audit Report,
Management Letter, and Internal Controls
Assessment

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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):
Legal Review:

Department: Commission Administrators Office
Approved and
within budget?
Budget Number:

Recommended Motion:

Background:

Attachments:
None



AGENDA SUMMARY

Audit Committee Meeting

Date: June 13, 2025

Title: Recommendation to Commission on
Accepting the 2024 Audit Report

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?
Budget Number:

Recommended Motion:

Background:

Attachments:
None



AGENDA SUMMARY

Audit Committee Meeting

Date: June 13, 2025

Title: RFP for External Auditor

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: Not Applicable

Department: Commission Administrators Office

Approved and within budget? Not Applicable

Budget Number:

Recommended Motion:

Background:

Attachments:

1. Grand County, Utah - External Audit Services RFP-1



GRAND COUNTY REQUEST FOR PROPOSALS

FOR

INDEPENDENT EXTERNAL AUDIT SERVICES

Proposals are due by:

June 27, 2025 at 4:00 p.m.

Please submit responses to:

ELETRONIC SUBMISSIONS:

The preferred method to submit inquiries and proposals is via Utah Public Procurement Portal (U3P) –
<https://utah.bonfirehub.com/opportunities/180096>

OR

Email required information to gwoytek@grandcountyutah.net with the subject line titled “External Audit Services”
Proposals submitted via email will not be reviewed until after the submission deadline.

OR

MAIL OR HAND DELIVER SUBMISSIONS:

Gabriel Woytek
Clerk/Auditor’s Office
125 E. Center Street
Moab, UT 84532

For technical inquires contact: Gabriel Woytek, Grand County Clerk/Auditor,
gwoytek@grandcountyutah.net, (435) 259-1322.

IMPORTANT NOTICE TO ALL RESPONDENTS: *Grand County reserves the right to: disqualify incomplete solicitations, waive minor defects as it deems applicable in the written solicitations, request additional information from any respondent, change or modify the scope of the project at any time without penalty, negotiate terms with one or more of the respondents, reject any or all proposals without penalty, and take any steps necessary to act in the County’s best interest. The County also reserves the unilateral right to order, in writing, changes in the work within the scope of the contract and changes in the time of performance of the contract that do not alter the scope of the contract work. Proposals will not be considered for award if received by Grand County after the official closing date and time.*

I. Introduction

Grand County, Utah is seeking proposals from qualified independent certified public accountants or firms to provide external audit services for the fiscal year ending December 31, 2025. The selected individual or firm will work with the Grand County finance team to perform an audit of the County's financial statements, review internal controls, and ensure compliance with applicable laws and regulations. Experience in governmental auditing standards, modified accrual accounting methods, and financial reporting in accordance with U.S. Generally Accepted Accounting Principles (GAAP) will be heavily weighted in selection of contractor.

Grand County will endeavor to negotiate a contract with the successful respondent. The initial term of the contract will be for a period of one year. Grand County may, at its option, extend or renew the Agreement for three additional one-year periods on the same terms and conditions.

II. Scope of Work

Financial audit services include but are not limited to the following:

1. Conduct an annual independent audit of the County's financial statements in compliance with U.S. Generally Accepted Auditing Standards (GAAS) and Generally Accepted Government Auditing Standards (GAGAS);
2. Review internal controls and ensure compliance with applicable laws, regulations, and grant requirements;
3. Prepare and issue the Independent Auditor's Report, including all findings and recommendations;
4. Express an opinion on the fair presentation of the County's basic financial statements, in accordance with auditing standards and accounting principles generally accepted in the State of Utah;
5. Perform audits of federal grant programs in compliance with Uniform Guidance, 2 CFR Part 200, as applicable;
6. Assist in the preparation of year-end financial statements, including government-wide and fund-level financial statements, in compliance with Generally Accepted Accounting Principles (GAAP);
7. Prepare or assist with the preparation of all required note disclosures to accompany the financial statements;
8. Provide a draft of the County's Basic Financial Statements for management review and approval;
9. Attend meetings with County staff and present audit results to the Board of Commissioners or other governing body;

III. Submission Requirements

Interested parties should include the following information in their proposal submission:

1. The full legal name, legal status (individual, corporation, partnership, sole proprietorship, limited liability company, etc.), address, telephone number, and email address of the respondent;
2. A letter of interest that includes the following:
 - a. statement re. the respondent's willingness to enter into a contract with the County, if selected;
 - b. brief narrative that specifically addresses the interested party's experience and capability to successfully perform the required services as summarized herein;
 - c. description of any relevant experience and previous work experience emphasis given to work within local government finance and audits; and
 - d. qualifications and experience to perform work for this project, including education, licenses or certifications, and any other information that would be useful to reviewers in selecting an external auditor;
3. Cost/Fee Breakdown. The respondent shall propose a fee for these services, quoted at a standard hourly rate, which will include all reasonable out-of-pocket costs; and
4. Form I. Public Records Law (attached).

IV. Submittal Instructions

Submissions will be accepted by mail, hand delivery or email.

Electronic Submission:

The preferred method to submit inquiries and proposals is via Utah Public Procurement Portal (U3P) – <https://utah.bonfirehub.com/opportunities/180096>

OR

Electronic:

Email proposals to gwoytek@grandcountyutah.net with the subject line titled "External Audit Services." Proposals submitted via email will not be reviewed until after the submission deadline.

OR

Mail or Hand Delivery:

Send/deliver one (1) copy of the proposal to the Grand County Clerk-Auditor's Office at 125 East Center St., Moab, Utah 84532 no later than **June 27, 2025 at 4:00 p.m.** The sealed envelope must be labeled with submitter's contact information and labeled "External Audit Services."

V. Selection Process

Selection Schedule: Each proposal will be reviewed and considered by a selection committee after the submission deadline. The selection committee will be comprised of the Audit

Committee may include other elected officials and County staff. The committee will evaluate the proposals and rank each proposal on the considerations noted in this RFP. The committee may request the top respondents to attend an interview and provide additional information to the committee.

Respondents are hereby advised of the following schedule and will be expected to adhere to the required dates and times:

Action	Date
RFP available to prospective respondents	June 9, 2025
Deadline for proposal submission	June 12, 2025, 4:00 p.m.
Evaluation of proposals	July 2025 Audit Committee Meeting (TBD)
Contract awarded	July 15, 2025 (anticipated award date)

Areas of Consideration in the Selection Process: The selection of the successful respondent will be based upon the following criteria:

1. The professional competence, experience, and qualifications of the respondent of the Candidate.
2. Experience with external audit functions.
3. Total cost to the County.
4. Knowledge and understanding of technical and complex financial reporting.
5. Knowledgeable about internal controls and financial statement audits.
6. Familiarity with accounting, auditing, and financial reporting.

FORM I Public Records Law

THIS FORM MUST BE COMPLETED AND RETURNED WITH YOUR PROPOSAL

Upon selection of the award, submittals become “public records” and shall be subject to public disclosure consistent with the Governmental Records Management Act. Those who submit must invoke the exemptions to disclosure provided by law in the response to the solicitation, and must identify the data or other materials to be protected, and must state the reasons why such exclusion from public disclosure is necessary.

If you submit information exempt from public disclosure, you must identify with specificity which page(s)/paragraph(s) of your proposal package is (are) exempt from the Governmental Records Management Act and identify the specific exemption section that applies to each. The protected information must be submitted to the County in a separate envelope marked accordingly. By submitting an offer in response to this solicitation, you specifically agree to defend and indemnify Grand County, County Commission, and its officers, employees and agents, and hold them harmless from any claim or liability and defend any action brought against them for their refusal to disclose copyrighted material, trade secrets or other proprietary information to any person making a request therefore.

Company Name: _____

Authorized representative (printed): _____

Authorized representative (signature): _____

Date: _____

Requirements/Standards Governing RFP

SCOPE: The following terms and conditions, included in this section shall govern the submission of proposals. Any conflict with the terms and conditions contained in this section shall be controlled by the stricter term or condition. The County reserves the right to reject any proposals, which takes exception to the terms or conditions in this document.

COMPLETING PROPOSALS: Proposals must be submitted with the required forms herein and all forms must be completed in accordance with the instructions. Any and all corrections and/or erasures must be initialed and dated by the respondent. Each proposal must be signed by an authorized respondent and all required information must be provided. Each respondent may submit only one (1) proposal. The contents of the proposal submitted by the successful respondent will become part of any contract awarded as a result of this request.

ADDENDUM: All changes in connection with this request for proposals will be issued by the County's in the form of a written addendum. Signed acknowledgment of receipt of each addendum should be submitted with the proposal response.

TAX EXEMPT: Grand County is exempt from federal and state taxes. DO NOT include taxes in the proposal.

LATE PROPOSALS AND MODIFICATIONS OR WITHDRAWALS: Proposals received after the date and time indicated on the cover sheet shall not be considered and shall be returned (unopened if sealed) if the respondent is identified on the proposal envelope. Proposals may be withdrawn or modified in writing prior to the proposal submission deadline. Proposals that are resubmitted or modified must be sealed and submitted to the County prior to the proposal submission deadline. After proposal opening no changes in proposal prices or other provisions of proposals prejudicial to the interest of the County or fair competition shall be permitted.

NEGOTIATION: The County reserves the right to negotiate any and all elements of this proposal.

TIME LIMIT TO EXECUTE CONTRACT: The respondent must successfully execute a contract within the specified time after the County's notification to enter into contract. If the respondent fails to execute a contract within the required time, award to that respondent may be withdrawn and award made to the next highest rated respondent.

CODES AND REGULATIONS: All deliverables and work within the scope of this request shall be completed by the respondent in conformance with all applicable codes and regulations.

ASSIGNMENT OF CONTRACTUAL RIGHTS: Successful respondent shall not assign, transfer, convey or otherwise dispose of any contractual rights derived from this quotation request or its right, title or interest in or to the same, or any part thereof, without the previous written consent of Grand County.

COLLUSIVE PROPOSALS: The respondent certifies, by submission of a proposal, that their proposal is made without any previous understanding, agreement or connection with any person, firm or corporation making a proposal for the same products or services with prior knowledge of competitive prices, and is in all respects fair, without outside control, collusion, fraud or otherwise illegal action. Any evidence of collusion among respondents and prospective respondents acting to illegally restrain freedom of competition by agreement to offer a fixed price, or otherwise, will render the proposals of such respondent void.

CONFLICT OF INTEREST: The award hereunder is subject to provisions of Utah State Statutes and Grand County ordinances and policies. All respondents must disclose with their proposal the name of any officer, director, or agent who is also an employee of Grand County, Utah. Further, all respondents must disclose the name of any Grand County employee who owns, directly or indirectly, any interest in the respondent's firm or any of its branches.

No person involved in making the award decisions may have personal investments in any business entity that will create a substantial conflict between their private interests and their public duties. Any person involved in making procurement decisions is guilty of a felony if the person asks, receives, or offers to receive any emolument,

gratuity, contribution, loan, or reward, or any promise thereof, either for the person's own use or the use of benefit of any other person or organization from any person or organization interested in selling to the County.

DISCLAIMER OF LIABILITY: Grand County or any of its agencies will not hold harmless or indemnify any respondent for any liability whatsoever.

HOLD HARMLESS: The respondent agrees to protect, defend, indemnify, and hold the Grand County, and its officers, council members, commissions, employees and agents free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities of every kind and character resulting from the error, omission, or negligent act of the respondent, its agents, employees or representatives, in the performance of the respondent duties under any agreement resulting from award of this proposal. The respondent further shall agree to investigate, handle, respond to, provide defenses for and defend any such claims, etc., even if such claim is groundless, false or fraudulent.

ANTI-DISCRIMINATION CLAUSE: No respondent on this proposal request shall in any way, directly or indirectly, discriminate against any person because of age, race, color, handicap, sex, national origin, or religious creed.

PUBLIC RECORD: Grand County is governed by the Governmental Record Management Act (except from exemptions allowed by state law). Information or data pertinent to the respondent's proposal and of a confidential nature must be bound and placed in a separate sealed envelope and included with each copy of the respondent's proposal. Grand County requests that a minimum amount of confidential material be used by the respondent in preparing responses to the proposal. Materials consisting merely of general descriptive information will not be considered confidential under any circumstances.

INCURRED EXPENSES: This proposal does not commit Grand County to make an award, nor shall the County be responsible for any cost or expenses which may be incurred by any respondent in preparing and submitting any offer, or expenses incurred by any respondent prior to the execution of a purchase order or contract agreement.

NO WAIVER OF FUTURE RIGHTS: No provision in this document or in the respondent's proposal shall be construed, expressly or by implication, as a waiver by Grand County of any existent or future right and/or remedy available by law in the event of any claim or default or breach of contract.

RFP DISCLAIMER. Grand County reserves the right to disqualify incomplete proposals, waive minor defects, as it deems applicable, in the written proposals, to request additional information from any respondent, change or modify the scope of the project at any time, without any penalty, negotiate terms with one or more of the respondents, reject any or all proposals, without a penalty, and take any steps necessary to act in the County's best interest. The County also reserves the unilateral right to order, in writing, changes in the work within the scope of the contract and changes in the time of performance of the contract that do not alter the scope of the contract work.



AGENDA SUMMARY

Audit Committee Meeting

Date: June 13, 2025

Title: Discussion of component units compliance and timelines

Fiscal Impact:

Presenter(s):

Legal Review:

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

Department: Commission Administrators Office

Approved and within budget?

Budget Number:

Recommended Motion:

Background:

Attachments:

None