



**NOTICE OF A CITY COUNCIL
SPECIAL SESSION
August 26, 2025, at 6:00 PM**

PUBLIC NOTICE is hereby given that the Vineyard City Council will hold a special session on Tuesday, August 26, 2025, at 6:00 PM, in the City Council Chambers at City Hall, 125 South Main Street, Vineyard, UT. This meeting can also be viewed on our [live stream page](#).

AGENDA

Presiding Mayor Julie Fullmer

1. CALL TO ORDER/INVOCATION/INSPIRATIONAL THOUGHT/PLEDGE OF ALLEGIANCE

2. PRESENTATIONS/RECOGNITIONS/AWARDS/PROCLAMATIONS

2.1. Vineyard City Utility Billing Policy and Procedure Manual

Utility Billing Clerk Maria Arteaga will give a brief presentation on the new Vineyard City Utility Billing Policy and Procedure Manual. No action will be taken on this item.

2.2. Neighborhood Services Update

Neighborhood Services Coordinator Maria Arteaga will give a brief update on Neighborhood Services. No motion will be made on this item.

3. WORK SESSION

4. PUBLIC COMMENTS

“Public Comments” is defined as time set aside for citizens to express their views for items not on the agenda. During a period designated for public comment, the mayor or chair may allot each speaker a maximum amount of time to present their comments, subject to extension by the mayor or by a majority vote of the council. Speakers offering duplicate comments may be limited. Because of the need for proper public notice, immediate action cannot be taken in the Council Meeting. The Chair of the meeting reserves the right to organize public comments by topic and may group speakers accordingly. If action is necessary, the item will be listed on a future agenda; however, the Council may elect to discuss the item if it is an immediate matter of concern. *Public comments can be submitted ahead of time to pams@vineyardutah.org.*

5. MAYOR AND COUNCILMEMBERS' REPORTS/DISCLOSURES/RECUSALS

6. STAFF, COMMISSION, AND COMMITTEE REPORTS

7. CONSENT ITEMS

7.1. Approval of the August 13, 2025, City Council Meeting Minutes

8. APPOINTMENTS/REMOVALS

8.1. With the advice and consent of the council, Mayor Fullmer may appoint members to boards and commissions.

9. BUSINESS ITEMS

9.1. CANVASS – 2025 Municipal Primary Election Canvass and Certification

The City Recorder, Pamela Spencer, will present to the mayor and City Council the results of the 2025 Municipal Primary Election for the nomination of six (6) candidates who will run for the office of City Council in the General Election. The mayor and City Council will sit as the Board of Canvassers to certify the results of the 2025 Municipal Primary Election.

9.2. PUBLIC HEARING - Consolidated Fee Schedule Amendment (Resolution 2025-45)

Utility Bill Clerk Maria Arteaga will present a proposed amendment to the Consolidated Fee Schedule. The mayor and City Council will act to adopt (or deny) this request by resolution.

9.3. DISCUSSION AND ACTION - Authorizing Bid Award for Independent Financial Audit & Internal Controls Review (Resolution 2025-41)

Adopting a resolution allowing the City Manager to award the winning bid to a third-party auditor once the committee has made their selection.

10. CLOSED SESSION

The Mayor and City Council pursuant to Utah Code 52-4-205 may vote to go into a closed session for the purpose of (these are just a few of the items listed, see Utah Code 52-4-205 for the entire list):

- a discussion of the character, professional competence, or physical or mental health of an individual
- b strategy sessions to discuss collective bargaining
- c strategy sessions to discuss pending or reasonably imminent litigation
- d strategy sessions to discuss the purchase, exchange, or lease of real property, including any form of a water right or water shares
- e strategy sessions to discuss the sale of real property, including any form of a water right or water shares
- f discussion regarding deployment of security personnel, devices, or systems
- g the purpose of considering information that is designated as a trade secret, as defined in Section [13-24-2](#), if the public body's consideration of the information is necessary in order to properly conduct a procurement under [Title 63G, Chapter 6a, Utah Procurement Code](#)

11. ADJOURNMENT

The next regularly scheduled meeting is on September 10, 2025.

This meeting may be held in a way that will allow a councilmember to participate electronically.

The public is invited to participate in all City Council meetings. In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify the City Recorder at least 24 hours prior to the meeting by calling (385) 338-5183.

I, the undersigned duly appointed City Recorder for Vineyard, Utah, hereby certify that the foregoing notice and agenda was posted at Vineyard City Hall, on the Vineyard City and Utah Public Notice websites, and delivered electronically to staff and to each member of the Governing Body.

AGENDA NOTICING COMPLETED ON:

August 25, 2025

CERTIFIED (NOTICED) BY:

s/s Pamela Spencer, CMC
PAMELA SPENCER, CITY RECORDER

Vineyard City Utility Billing Policy and Procedure Manual

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1. Purpose & Scope

The purpose of this manual is to provide clear and consistent guidelines for the billing and management of utility services in Vineyard City. It is intended to ensure fairness, transparency, and accountability for both customers and City staff. These policies support efficient operations and help promote timely payment, customer communication, and responsible utility use.

Scope

This manual applies to all customers receiving water, sewer, sanitation, stormwater, and transportation utility services from Vineyard City. It covers:

- Utility rates, billing schedules and metering
- Accepted payment methods and due dates
- Delinquency procedures and penalties
- Service disconnection and reconnection
- Payment plan options and hardship accommodations
- New account setup and customer service standards

The policies outlined here are designed to apply equally across all customer types: residential, multi-family, commercial, and non-residential and serve as a reference for ensuring consistent utility billing practices citywide.

2. New Service & Deposits

- All new accounts will be charged a \$25 application fee. However, this fee will be waived if the applicant enrolls in Direct Pay at the time of application.
- Direct Pay must be enrolled for a minimum of 6 months to have the application fee removed
- Customers can apply for utility service online through the City's website or in person at City Hall during regular business hours. The online application allows for faster processing and is recommended for convenience.
- Applicants will need to provide a deed or closing disclosure along with the application.
- Service will not be initiated until the application has been fully processed and all required fees and documents have been received.

3. Rates & Rate Adjustments

3.1 Water Rates (*Monthly Base + Usage Tiers*)

(Rates shown are in accordance with utility fees in the consolidated fee schedule)

Base Rates – Includes the first 5,000 gallons of usage:

Meter Size	Monthly Base Rate
3/4"	\$30.99
1"	\$43.39
1 1/2"	\$55.79
2"	\$89.88
3"	\$340.90
4"	\$442.14
6"	\$650.81
8"	\$867.74

Residential Tiered Usage (per 1,000 gallons beyond base):

- Tier 1 (5,001 – 15,000): \$2.03
- Tier 2 (15,001 – 30,000): \$2.32
- Tier 3 (30,001 – 50,000): \$2.86
- Tier 4 (50,001+): \$3.15

Commercial Tiered Usage (per 1,000 gallons beyond base):

- Tier 1 (5,001 – 30,000): \$2.03
- Tier 2 (30,001 – 100,000): \$2.86
- Tier 3 (100,001 +): \$3.15

3.2 Sewer Service:

- Standard Residential Sewer: \$18.20 per month, plus \$5.97 per 1,000 gallons of metered water usage
- Multi-Family Sewer: \$10.20 per unit, per month

3.3 Garbage & Recycling:

(Current rates are reflected in the consolidated fee schedule)

- Garbage is collected every Wednesday, and recycling is collected every other Wednesday. All cans must be placed at the curb by 7 a.m.
- New residents can choose to enroll in or opt out of recycling when signing up for service. After enrollment, recycling can only be opted out during the month of September.

3.4 Other Utility Fees:

- Stormwater Utility Fee: \$6.50 per ERU
- Non-Residential/Out-of-City Commercial Accounts: Charged at double the standard rates

3.5 Rate Adjustments:

- All rate changes are subject to formal adoption through city ordinance or resolution.

3. Metering & Consumption

- Water usage is metered, and sewer charges are based on the metered water usage.
- Monthly charges follow a tiered rate structure based on consumption volume.
- Multi-family properties are billed per unit, including a base fee and metered usage.
- Sewer billing is determined by averaging an address's metered water usage from November through February. This average is then applied as the standard sewer usage rate for the next 12 months, starting in March, to exclude seasonal irrigation water from yearly sewer charge average. (Exc. Villas Community)
- Non-resident accounts are charged double the standard rates.

5. Billing Cycle & Due Dates

- Utility bills are calculated based on the usage recorded during the previous month.
- Bills are issued on the first business day of the month and due by the final day of the same month.
- Direct Pay accounts will be finalized on the 17th and will be automatically charged on the 20th of each month.

6. Payment Methods

- Online: XPress Bill Pay (credit/debit, EFT, E-Check)
- Direct Pay: Automatic monthly deduction - 20th of every month (EFT)
- In-Person, Mail and Phone: 125 S Main St, Vineyard UT, 84059 - 801-226-1929, Option 1

6. Delinquencies & Penalties

- If a bill remains unpaid 60 days past the due date, the Utility Department may take action to recover the balance.
- This may include sending the account to collections or pursuing legal action.
- The City will issue three notices before referring an account to collections.
- Any related costs such as collection fees, attorney fees or court expenses will be added to the total owed.

7. Service Disconnection & Reconnection

- Shut-off tags are issued during the third week of the month for delinquent accounts. If a holiday falls during this week, shut-off tags will be sent one week earlier.
- A 48-hour physical notice will be posted on the door prior to service disconnection.
- An email reminder will also be sent prior to the physical tag being placed.
- Late fee: \$15 if payment is not made by the due date.
- The City will allow for one late fee removal per account per year.
- Reconnection fee:
 - \$50 during normal business hours
 - \$200 after hours

9. Payment Plan Options

To assist customers in managing past due utility balances, the City may authorize payment plan arrangements under the following terms:

9.1 Standard Payment Plans

Customers with a past due balance may be eligible for a 3-month payment plan, subject to approval by the Utility Billing Department. Under this plan:

- A minimum of 25% of the total past due balance must be paid upfront at the time the payment plan is initiated.
- The remaining balance will be divided equally over the 3-month period.
- Customers must also pay their current monthly bill in full, in addition to the monthly payment plan installment.
- All monthly payments must be made on time to remain in good standing under the agreement.

9.2 Short-Term Arrangements

The Utility Billing Department may authorize shorter-term payment arrangements at its discretion based on individual circumstances, account history, and hardship considerations. These arrangements may include customized terms to support the customer's ability to resolve their past due balance in a timely manner.

Failure to comply with the agreed payment plan terms will result in the cancellation of the plan and reinstatement of collection procedures, including late fees and potential service interruption.

9.3 Extended Payment Plans

Requests for payment plans longer than 3 months require written approval from the City Manager or Mayor, in addition to meeting all eligibility criteria.

Please note that payment plans are not guaranteed and are offered at the sole discretion of the Utility Billing Department based on account status, payment history, and other relevant factors.



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**MINUTES OF A REGULAR
CITY COUNCIL MEETING**

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City Council Chambers

125 South Main Street,
Vineyard, Utah

August 13, 2025, at 6:01 PM

Present

Absent

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Mayor Julie Fullmer
Councilmember Sara Cameron
Councilmember Brett Clawson
Councilmember Jacob Holdaway
Councilmember Mardi Sifuentes

Staff Present: City Attorney Jayme Blakesley, City Manager Eric Ellis, Chief Deputy Holden Rockwell, Sergeants Greg Sherwood and Austin Ewards with the Utah County Sheriff's Office, Senior Planner Cache Hancey, Community Development Director Morgan Brim, Parks and Rec Director Brian Vawdrey, Chief Building Official Chris Johnson, Finance Director Kristie Bayles, Public Works Director Naseem Ghandour, Environmental Utilities Manager Devan Peterson, Communications Director Jenna Ahern, City Recorder Pamela Spencer, Deputy City Recorder Tony Lara

Others Speaking: Jacob Carlton with Gilmore and Bell. Vineyard Residents Daria Evans, Karen Cornelius, and David Lauret.

1. CALL TO ORDER/INVOCATION/INSPIRATIONAL THOUGHT/PLEDGE OF ALLEGIANCE

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[document icon] Mayor Fullmer began the meeting at 6:01pm, Councilmember Clawson gave an invocation and led the pledge of allegiance.

2. PRESENTATIONS/RECOGNITIONS/AWARDS/PROCLAMATIONS

2.1. Economic Development Strategic Plan Update

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[document icon] Senior Planner Cache Hancey presented on the ongoing work on the City's Economic Development Strategic Plan.

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[document icon] Mayor Fullmer stated that the council would see the completed plan soon in a future council meeting. Community Development Director Morgan Brim thanked Mr. Hancey for all the hard work that he had put into the plan. Mr. Brim also explained to the council the process moving forward and the next steps to be taken in the planning commission. He anticipated it being before the council sometime in October.

44 **2.2. Utah County Sheriff's Office Presentation**

45 Deputy Chief Holden Rockwell will do a sergeant presentation

46

47  Deputy Chief Rockwell thanked Sergeant Sherwood for his years of service to Vineyard and
48 introduced Sergeant Austin Ewards, who was taking over for Sergeant Sherwood as he had been
49 transferred to a different position in the county.

50

51  Sergeant Sherwood commented on how much he had enjoyed the time he worked with the city
52 and was grateful for the opportunity.

53

54 **3. WORK SESSION**

55 **3.1. AI Governance**

56 This item was postponed to a future meeting.

57

58 **4. PUBLIC COMMENTS**

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61  Daria Evans, living in The Villas Subdivision, thanked Councilmember Clawson for his help
62 with getting a copy of correspondence with UDOT concerning political signage. She also thanked
63 City Recorder Pamela Spencer for helping her locate the audio and minutes from the July 23, 2025,
64 council meeting. She also wanted to thank Jodan Christensen and his Trombone Collective for a
65 concert that they recently put on. Lastly, she thanked the Parks and Rec Department for their part in
66 the extension of the Lindon Heritage Trail.

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69 She expressed concern that during the last two meetings, the council had not asked any follow up
70 questions regarding the addition of fish to Penny Springs Park and the city's coordination with the
71 Department of Wildlife Resources. She asked about the cost associated with the project, who
72 would be responsible for maintaining the area, as well as questions about general oversight. She
73 explained that she felt the fishery was not a good use of city resources.

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76 She wanted to know if the council had enough time to read and evaluate the request for proposals
77 for the independent auditor. Regarding the emergency water agreement with Lindon City, Ms.
78 Evans asked questions about how the water would be transferred, if it would be enough for the
79 whole city, as well as questions about testing for purity before delivery.

80

81 Finally, Ms. Evans asked about the city's contract with the Central Utah Water Conservancy
82 District as it pertained to consent item 7.3 and the city's water conservation efforts.

83

84

85  Karen Cornelius, living in the Villas Subdivision, expressed concerns over interactions on
86 social media with a member of the council. She felt that being accused of lying violated the code of
87 conduct for members of the council. She also asked the council to investigate the use of "fake"
88 Facebook profiles and stated that she felt the use of those should be added as a prohibited action in
89 the code of conduct.

90  David Lauret, living on Holdaway Road, thanked Ms. Evans for her questions. He also had
91 questions regarding the Penny Springs Pond. He wanted to know if the city still planned on using
92 the pond for its original intended purpose or if it would now have water in it year-round to maintain
93 a fish population.

94
95  Mayor Fullmer asked staff to help answer questions that were raised during the public
96 comment period. City Manager Eric Ellis and Environmental Utilities Manager Devan Peterson
97 answered Ms. Evans and Mr. Lauret's questions and provided clarification regarding the addition
98 of fish to the Penny Springs Pond.

99
100  Mayor Fullmer, along with Mr. Ellis, provided clarification on the bond parameters resolution
101 and funding for a city hall.

102
103 **5. MAYOR AND COUNCILMEMBERS' REPORTS/DISCLOSURES/RECUSALS**

104
105  Councilmember Cameron responded to Ms. Cornelius's comments. She stated that she had not
106 called her a liar but rather was attempting to correct misinformation that she felt Ms. Cornelius was
107 continuing to spread on social media. She also wanted to thank staff for their work putting on the
108 "Movie in the Park" event.

109
110  Councilmember Holdaway stated that he agreed with Ms. Cornelius and felt that she was telling
111 the truth regarding the bond parameters resolution. He also briefly mentioned wanting to discuss fake
112 social media profiles but declined to comment further.

113
114 **6. STAFF, COMMISSION, AND COMMITTEE REPORTS**

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116 **6.1. City Manager Report**

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118  Mr. Ellis gave a short presentation on the monthly City Manager's report and directed council
119 and the public to read over the report attached to the agenda for further details.

120
121  City Recorder Pam Spencer gave an update on the recently held Municipal Primary Election and
122 let council know when they would meet as the board of canvassers to certify the results.

123
124 **7. CONSENT ITEMS**

125
126 **7.1. Approval of the July 23, 2025, City Council Meeting Minutes**

127 **7.2. Interlocal Agreement with Lindon for Emergency Water (Resolution 2025-36)**

128 **7.3. Ordinance for Water Use and Conservation Practices (Ordinance 2025-14)**

129 **7.4. Municipal Code Amendment Section 13.16 Public Library (Ordinance 2025-10)**

131  **Motion:** COUNCILMEMBER SIFUENTES MOVED TO APPROVE ITEM 7.1 AS
132 PRESENTED AND TO PULL ITEMS 7.2 AND 7.3 FOR FURTHER CONSIDERATION.
133 COUNCILMEMBER CAMERON SECONDED THE MOTION. MAYOR FULLMER AND
134 COUNCILMEMBERS CAMERON, SIFUENTES, CLAWSON AND HOLDAWAY VOTED
135 YES. THE MOTION CARRIED UNANIMOUSLY.
136

137  Mayor Fullmer asked Mr. Ellis to present further details regarding item 7.2. Mr. Ellis, along
138 with Mr. Peterson, provided the council with further information about the proposed agreement.
139

140  Councilmembers Clawson and Cameron commented that they felt it would be beneficial to the
141 public to have a presentation on the city's water usage.
142

143  **Motion:** COUNCILMEMBER SIFUENTES MOVED TO APPROVE ITEM 7.2 AS
144 PRESENTED. COUNCILMEMBER CAMERON SECONDED THE MOTION. THE ROLL
145 CALL WAS AS FOLLOWS: MAYOR FULLMER AND COUNCILMEMBERS CAMERON,
146 SIFUENTES AND CLAWSON VOTED YES. COUNCILMEMBER HOLDAWAY VOTED NO.
147 THE MOTION CARRIED FOUR (4) TO ONE (1).
148

149  Mr. Peterson presented on consent item 7.3.
150

151  Mayor Fullmer asked about water usage during drought seasons and benefits of using a tier
152 system versus the proposed scheduling. A discussion ensued.
153

154  Councilmember Clawson stated he liked the idea of the changes but suggested taking time to
155 gather more input from residents. A discussion ensued.
156

157  Councilmember Holdaway asked for clarification on how the city was currently paying for the
158 water it received. A discussion ensued.
159

160  Mayor Fullmer was concerned with enforcement and education. She felt that using a
161 complaint-based system would ultimately lead to neighbors complaining about each other, but no
162 serious conservation would occur. She felt comfortable with continuing the item for further study
163 and evaluation and bringing it back before council at a later date.
164

165  Councilmember Holdaway said he was supportive of conservation efforts but also wanted to
166 make sure residents were getting access to their water and disagreed with the city mandating water
167 usage to residents.
168

169  Councilmember Cameron agreed that she wanted to see more education so that there was
170 better buy in from residents. A discussion ensued.
171

172  **Motion:** COUNCILMEMBER CAMERON MOVED TO CONTINUE ITEM 7.3 TO A
173 FUTURE MEETING. COUNCILMEMBER CLAWSON SECONDED THE MOTION. MAYOR
174 FULLMER AND COUNCILMEMBERS CAMERON, SIFUENTES, CLAWSON AND
175 HOLDAWAY VOTED YES. THE MOTION CARRIED UNANIMOUSLY.
176

177  **Motion:** COUNCILMEMBER SIFUENTES MOVED TO CONTINUE ITEM 7.4 TO A
178 FUTURE MEETING. COUNCILMEMBER CAMERON SECONDED THE MOTION. MAYOR
179 FULLMER AND COUNCILMEMBERS CAMERON, SIFUENTES, CLAWSON AND
180 HOLDAWAY VOTED YES. THE MOTION CARRIED UNANIMOUSLY.
181

182 **8. APPOINTMENTS/REMOVALS**

183 There were no appointments made during this meeting.
184

185 **9. BUSINESS ITEMS**

186 **9.1. PUBLIC HEARING - TEFRA Bonds for Franklin Discovery Academy**
187 **(Resolution 2025-44)**

188  **Motion:** COUNCILMEMBER CLAWSON MOVED TO ENTER A PUBLIC HEARING
189 AT 7:15PM. COUNCILMEMBER CAMERON SECONDED THE MOTION. MAYOR
190 FULLMER AND COUNCILMEMBERS CAMERON, SIFUENTES, CLAWSON AND
191 HOLDAWAY VOTED YES. THE MOTION CARRIED UNANIMOUSLY.
192

193  Jacob Carlton with Gilmore and Bell, presented on the Tax Equity and Fiscal Responsibility
194 Act (TEFRA) bond being proposed by Franklin Discover Academy.
195

196  Mayor Fullmer called for public comments. Hearing none, she called for a motion to close
197 the public hearing.
198

199  **Motion:** COUNCILMEMBER CAMERON MOVED TO CLOSE THE PUBLIC HEARING
200 AT 7:17PM. COUNCILMEMBER SIFUENTES SECONDED THE MOTION. MAYOR
201 FULLMER AND COUNCILMEMBERS CAMERON, SIFUENTES, CLAWSON AND
202 HOLDAWAY VOTED YES. THE MOTION CARRIED UNANIMOUSLY.
203

204  Councilmember Holdaway wanted clarification on payment of the bonds and what would
205 occur in a default scenario as it pertained to the city and its responsibilities. Mr. Carlton explained
206 that the city would not incur any debt should the school default on its payments and was in no
207 way held for repayment of the bonds.
208

209  **Motion:** COUNCILMEMBER HOLDAWAY MOVED TO ADOPT RESOLUTION 2025-
210 44. COUNCILMEMBER CLAWSON SECONDED THE MOTION. THE ROLL CALL WAS
211 AS FOLLOWS: MAYOR FULLMER AND COUNCILMEMBERS CAMERON, SIFUENTES,
212 CLAWSON AND HOLDAWAY VOTED YES. THE MOTION CARRIED UNANIMOUSLY
213

214 **9.2. PUBLIC HEARING: Transportation Master Plan + Impact Fee (Ordinance
215 2025-13) (This item is being postponed to the September 10, 2025, City Council
216 meeting.)**

217 *This was postponed from the June 25, 2025, City Council Meeting.*
218

222  **Motion:** COUNCILMEMBER CLAWSON MOVED TO CONTINUE ITEM 9.2 TO THE
223 SEPTEMBER 10, 2025, CITY COUNCIL MEETING. COUNCILMEMBER SIFUENTES
224 SECONDED. MAYOR FULLMER AND COUNCILMEMBERS CAMERON, SIFUENTES,
225 CLAWSON AND HOLDAWAY VOTED YES. THE MOTION CARRIED UNANIMOUSLY.
226

227 **9.3. DISCUSSION AND ACTION - Authorizing Bid Award for Independent
228 Financial Audit & Internal Controls Review (Resolution 2025-41)**

230  Councilmember Clawson gave an update on the progress of selecting an auditor and
231 explained that the committee was hoping to meet with the respondents of the RFP before
232 bringing the bid award before the council. He asked that the item be continued until the next
233 meeting to allow the committee and staff time to meet with the potential auditor.
234

235  Mayor Fullmer commented on the review process and gave clarification on a comment made
236 by Ms. Evans earlier about the removal of the resolution in a previous meeting.
237

238  **Motion:** COUNCILMEMBER CLAWSON MOVED TO CONTINUE ITEM 9.3 TO A
239 FUTURE MEETING. COUNCILMEMBER SIFUENTES SECONDED THE MOTION.
240 MAYOR FULLMER AND COUNCILMEMBERS CAMERON, SIFUENTES, CLAWSON
241 AND HOLDAWAY VOTED YES. THE MOTION CARRIED UNANIMOUSLY.
242

243 **9.4. Government Records Access Management Act (GRAMA)**

244  City Attorney Jayme Blakesley presented information regarding a recent records request.
245

246  Mayor Fullmer reminded the council that this issue had been raised at the last council meeting
247 by Councilmember Holdaway, who had asked to see more details on the response to the request.
248 She also detailed a call that she had with Monica Minaya the State's Records Ombudsman,
249 regarding this request and her role in providing guidance. Additionally, she stated that it appeared
250 that all records that had been supplied by Councilmember Holdaway had been sent to the requestor
251 and she didn't feel that there was any conflict-of-interest issue present.
252

253  Councilmember Holdaway indicated that he felt the main focus of a New York Times article
254 was about 12 fake Facebook accounts harassing him and his family. He stated that recently some
255 city staff had told him that some of those accounts belonged to "upper-level leadership" in
256 Vineyard City. Councilmember Holdaway stated that he did not have any evidence to support this
257 claim. He explained that every interaction that he had with the author of the story, Leia Larsen, was
258 via Zoom meetings and that he never shared emails but rather had sent a power point and that the
259 headers on those images were to help inform the editors about the information he was sending
260 them. He also stated that his phone no longer has any records of the phone calls with Ms. Larsen.
261

262  Councilmember Clawson stated he had no additional comment after reviewing the documents
263 that had been provided.
264

266  Councilmember Cameron said she appreciated all the time that staff had put into compiling the
267 documents. She also commented that she felt it was totally inappropriate to threaten people or
268 make them feel unsafe in their own home.

269
270  Councilmember Sifuentes stated she has also seen fake accounts being used on social media
271 and she agreed that having them threaten people was not okay. She stated she would like more time
272 to review the documents and thanked staff for their time.
273

274  Mr. Blakesley sought to clarify that the presentation he had given was in no way meant to be
275 an accusation, rather it was something staff had been tasked with by the council during the last
276 meeting. He wanted to make sure the council understood that nothing presented in the slides was
277 meant to be taken as an allegation.
278

279  Mayor Fullmer explained that her reason for bring this item before council was that
280 Councilmember Holdaway had asked that it be reviewed and if they could that the council
281 intervene. She commented that she has also seen fake accounts and that she had seen on Facebook
282 multiple allegations of her having fake accounts. Mayor Fullmer detailed that one of those
283 allegations had turned out to be a real resident of the city and was not a fake account at all. She
284 agreed it was appalling that Councilmember Holdaway had been targeted. Additionally, she stated
285 that the responsive records covered multiple stories and not just one about fake accounts but that in
286 her review she had not seen anything that would constitute a conflict-of-interest on the part of the
287 Recorder's office.
288

289 10. CLOSED SESSION 290

291  **Motion:** COUNCILMEMBER CAMERON MOVED TO ENTER A CLOSED SESSION
292 IMMEDIATELY FOLLOWING THE CITY COUNCIL MEETING IN THE CITY COUNCIL
293 CHAMBERS, FOR A DISCUSSION OF THE CHARACTER, PROFESSIONAL COMPETENCE
294 OR PHYSICAL OR MENTAL HEALTH OF AN INDIVIDUAL. COUNCILMEMBER
295 CLAWSON SECONDED THE MOTION. THE ROLL CALL WAS AS FOLLOWS: MAYOR
296 FULLMER AND COUNCILMEMBERS CAMERON, SIFUENTES, CLAWSON AND
297 HOLDAWAY VOTED YES. THE MOTION PASSED UNANIMOUSLY.
298

300 11. ADJOURNMENT 301

302 The meeting was adjourned at 7:58pm
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306 **MINUTES APPROVED ON:** _____

307
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309 **CERTIFIED CORRECT BY:** _____
310 
311 **TONY LARA, DEPUTY CITY RECORDER**
312





VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: August 26, 2025

Agenda Item: CANVASS – 2025 Municipal Primary Election Canvass and Certification

Department: Recorder

Presenter: Pamela Spencer

Background/Discussion:

Pursuant to State law (Section 20A-4-301(2)), the Primary Election Canvass must be conducted no sooner than seven days and no later than fourteen days after the day of the election.

Fiscal Impact:

N/A

Recommendation:

That the City Council complete the canvass and certify the results of the 2025 Municipal Primary Election as pursuant to State law.

Sample Motion:

"I move to certify the results of the August 12, 2025, Municipal Primary Election, for the nomination of six (6) candidates who will run for the office of City Council in the General Election. Those candidates are: Brett Clawson, Jacob Wood, Caden Rhoton, Ezra Nair, Parker McCumber, and David Lauret."

Attachments:

None



VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: August 26, 2025

Agenda Item: PUBLIC HEARING - Consolidated Fee Schedule Amendment (Resolution 2025-45)

Department: Finance

Presenter: Maria Arteaga

Background/Discussion:

Vineyard City occasionally updates the Consolidated Fee Schedule to adapt to changing costs. The changes proposed today include updated fees and new programs for the recreation department, water impact fee updates, a utility application fee increase as well as housekeeping type clarifying words and statements.

Fiscal Impact:

N/A

Recommendation:

Staff Recommends approving the Consolidated Fee Schedule amendments as presented.

Sample Motion:

"I move to adopt Resolution 2025-45, the Consolidated Fee Schedule amendments, as presented."

Attachments:

1. RES 2025 -45 Consolidated Fee Schedule Amendments
2. Consolidated Fee Schedule 08.26.2025 Redlined

RESOLUTION NO. 2025-45

A RESOLUTION AMENDING THE CONSOLIDATED FEE SCHEDULE

WHEREAS, Section 10-3-717 UCA authorizes cities to establish the amounts of fees to be charged for municipal services to be set by resolution, and

WHEREAS, The City Ordinances, in various locations, provides for the establishment of fee amounts for certain municipal services, by resolution of the City Council.

WHEREAS, a Public Hearing was duly noticed and was held on the 26th day of August 2025 on the proposed amendments.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF VINEYARD, UTAH AS FOLLOWS:

- Section 1. The City Council hereby adopts the amended Consolidated Fee Schedule, which is attached hereto and incorporated herein by reference.
- Section 2. A copy of the Consolidated Fee Schedule shall be placed in the Vineyard City Offices and be available for review.
- Section 3. This resolution shall take effect upon passage.
- Section 4. All other resolutions, ordinances, and policies in conflict herewith, either in whole or in part, are hereby repealed.

PASSED and ADOPTED by the City Council of Vineyard, Utah this 26th day of August 2025.

APPROVED:

Julie Fullmer, Mayor

ATTEST:

Pamela Spencer, City Recorder





Consolidated Fee Schedule

2024–2025 Fiscal Year

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ADMINISTRATIVE FEES

Records (GRAMA) Requests	per hour for staff time after the first 15 minutes (based on the lowest paid employee working on the request) Copies - \$0.10 per page
Returned Checks	\$14
Colored Map Copies – 8 ½ by 11	\$3.00
Black and White Maps Copies	Free
Notarization	Free
Library Card/Fitness Center Reimbursement	\$80 annual reimbursement per Vineyard household (can be used toward non-resident library card OR municipal fitness center membership)
Weed Abatement	Actual Abatement Costs
Bond Processing Fee	\$60
Administrative Citation	\$100
Credit Card Fee	3% of Transaction Total
Candidate Filing Fee	\$50
Candidate Late Financial Disclosure Statement	\$50
City Offense Fines	Class B misdemeanor – not to exceed \$1,000 Class C misdemeanor – not to exceed \$750
Sixteen-Year-Old Curfew (Class C)	\$75
Eighteen-Year-Old Curfew (Class C)	\$75



Parent Liability (Class C)	\$125
Prohibited Travel on Trails (Infraction)	\$40
Leash Requirement (Infraction)	\$40
Sleeping on Public Property (Class C)	\$75
Camping Prohibited (Class C)	\$75
Unlawful Parking (Infraction)	\$40
Parking w/Snow Present (Infraction)	\$40
Driving or Riding on Sidewalk (infraction)	\$40
Engine Brake Restriction (Class C)	\$75
Hours of Operation (Infraction)	\$75
Fires and Campfires (Class C)	\$125
City Council-Designated Local Residential Streets	\$20 Per Permit
City Council-Designated Amenity Roads	\$60

RECREATION FEES	
Adult Pickleball	\$50 – Team
Adult Soccer	Team - \$500 Individual - \$50
Adult Soccer Tournament	Team - \$160 Individual - \$20
Adult Tennis Clinic	\$50 – Individual
Cornhole Tournament	Team - \$30 Individual - \$15



CUTA Tennis	\$100 – Individual
E-Sports	\$50 – Individual
Pickleball Tournament	Team - \$30 Individual – 15
Race Registration	5k/10k – \$25 Kids 1k – \$10 Household Discount - \$55 Group Rate – \$20 per person
Race T-Shirts	\$15 – individual
Senior Program	\$50 – Individual
Spikeball Tournament	Team – \$30 Individual – \$15
Sports Trivia/Fantasy Class	\$50 – Individual
Pee-wee Sports Clinic	\$60 – Individual
Youth Arts	\$50 – Individual
Youth Baseball Clinic	\$50 – Individual
Youth Basketball Clinic	\$55 – Individual
Youth Coach Pitch	\$55 – Individual
Youth Street Hockey League	\$65 – Individual
Youth Pickleball League	\$100 – Individual
Wiffleball Tournament	\$100 – Team
Youth Flag Football	\$70.80 – Individual
Youth Jr Jazz Basketball	\$100 – Individual
Youth Kickball	\$50.60 – Individual
Youth Machine Pitch	\$70.80 – Individual
Youth Pickleball Programs	\$50 – Individual
Youth Soccer Programs	\$75 – Individual
Youth T-Ball	\$55 – Individual
Youth Tennis Clinic	\$50 – Individual
Youth Ultimate Frisbee	\$50 – Individual
Youth Volleyball	\$90 – Individual
Youth Wrestling	\$50.55 – Individual



<u>Ski/Snowboard Program</u>	<u>\$300 - Individual</u>
<u>Youth Fishery Program</u>	<u>\$50 - Individual</u>
Bingo	\$10 – Individual
Additional Non-Residential Fee	<u>Up to 20% of Registration</u> <u>FeeTeam - \$50</u> <u>\$10 – Individual</u>
Recreation Program Cancellation Fee	<u>Up to 100% of Registration</u> Fee <u>Up to 100% of Registration</u> Cost
Memorial Bench	\$1,500
Memorial Tree	\$500

UTILITY USE FEES*	
Water Base Rate ¾" Meter	\$30.99 first 5,000 gallons
Water Base Rate 1" Meter	\$43.39 first 5,000 gallons
Water Base Rate 1 ½" Meter	\$55.79 first 5,000 gallons
Water Base Rate 2" Meter	\$89.88 first 5,000 gallons
Water Base Rate 3' Meter	\$340.90 first 5,000 gallons
Water Base Rate 4" Meter	\$442.14 first 5,000 gallons
Water Base Rate 6" Meter	\$650.81 first 5,000 gallons
Water Base Rate 8" Meter	\$867.74 first 5,000 gallons
Water Multi-Family Residential Base Rate	\$18.20 per unit
Residential Water Usage Rates: Tier 1 (5,001 – 15,000)	\$2.03 per 1,000 gallons
Tier 2 (15,001– 30,000+)	\$2.32 per 1,000 gallons
Tier 3 (30,001 – 50,000)	\$2.86 per 1,000 gallons
Tier 4 (50,001+)	\$3.15 per 1,000 gallons
Commercial Water Usage Rates: Tier 1 (5,001 – 30,000)	\$2.03 per 1,000 gallons
Tier 2 (30,001 – 100,000)	\$2.86 per 1,000 gallons



Tier 3 (100,001+)	\$3.15 per 1,000 gallons
Sewer Baser Rate	\$18.30 per 1,000 gallons
Sewer Multi-Family Residential Base Rate	\$10.20 per unit per month
Sewer Usage Rate	\$5.97 per 1,000 gallons
Transportation Utility	\$3.50 per ERU
Storm Water Utility	\$6.50 per ERU
*Non-Vineyard Resident & Business Fee	Rate X2
Collection for Any Unpaid Utility Bills, Fees, or Civil Penalties	May be subject to collections if payment has not been made within 30 days of the due date at the cost of the resident

SANITATION FEES	
90-Gallon Residential Can	\$16.25
Second 90-Gallon Residential Can	\$10
Recycling Can	\$7.50
Replacement Can	\$90

FACILITIES RENTAL FEES	
Council Chambers Rental	\$75 per hour for Resident \$150 per hour for Non-Resident
Council Chambers Cleaning Deposit	\$75 for Resident \$150 for Non-Resident
Small Park Pavilion Rental	\$40 for Resident \$80 for Non-Resident
Small Park Pavilion Cleaning Deposit	\$40
Large Park Pavilion Rental	\$75 for Resident



	\$150 for Non-Resident
Large Park Pavilion Cleaning Deposit	\$75
Special Event Rental Deposit	\$300
Multi-Day Special Event Rental Deposit	\$500 per day
Pavilion Rental Cancellation Fee	Up to 100% of reservation cost
Hourly Field Rental at Gammon Park (Monday – Thursday)	\$300 Deposit + \$20 for Residents, \$40 for Non-Resident or Holiday Reservations
4 Hour Field Rental at Gammon Park (Monday – Thursday)	\$300 Deposit + \$75 for Residents, \$150 for Non-Resident or Holiday Reservations
Hourly Field Rental at Gammon Park (Weekend)	\$300 Deposit + \$30 for Residents, \$60 for Non-Resident or Holiday Reservations
4 Hour Field Rental at Gammon Park (Weekend)	\$300 Deposit + \$100 for Residents, \$200 for Non-Resident or Holiday Reservations
All other parks, Single Soccer Hourly Field Rental (Monday – Thursday)	\$300 Deposit + \$40 for Residents, \$80 for Non-Resident or Holiday Reservations
All other parks, Single Soccer 4 Hour Field Rental (Monday - Thursday)	\$300 Deposit + \$150 for Residents, \$300 for Non-Resident or Holiday Reservations
All other parks, Single Soccer Hour Field Rental (Weekends)	\$300 Deposit + \$60 for Residents, \$120 for Non-Resident or Holiday Reservations
All other parks, Single Soccer 4 Hour (Weekend)	\$300 Deposit + \$200 for Residents, \$400 for Non-Resident or Holiday Reservations
Hourly Rental per Soccer Goal Set	\$10 for Residents \$20 for Non-Residents



Hourly Rental per Soccer Corner Flag Set	\$10 for Residents \$20 for Non-Residents
Court Rental	\$25 per hour per court
Pickleball Net Rental	\$50 Refundable Deposit
Pickleball Net Repair/Replacement Fee	Up to \$300
Non-Existing Line Painting – Per Field	1–499 Feet – \$100 500–999 Feet – \$150 1500+ Feet – \$200
Remarking Line Painting – Per Field	1–499 Feet – \$50 500–999 Feet – \$60 1500+ Feet – \$80

SPECIAL EVENT FEES*	
Special Event Permit	\$50
Special Event with Vendors	\$75
Special Events with >250 Participants	\$100
Special Events longer than 6 hours	\$150
Multi-Day Special Event	\$200
Film Permit	\$50
Children's Market	\$25
Vineyard Days Vendors	\$100
Boo-A-Palooza Vendor Fee	\$50
Bounce House Deposit	\$100
Food Truck Vendor	\$50 – 100
Onsite Dumpster or Equipment Permit	\$72 per dumpster
Additional Dumpster Reserved	\$174 per 6-yard dumpster
Excess Garbage Pickup	Up to \$600 based on quantity picked up
Extra trash cans with bags	\$15 per 5 cans



Personnel (total compensation per employee, per hour, during regular business hours)	City staff per person- \$35 Parks Department – \$35 Streets Department – \$35 Special Events Department – \$32
Penalty for operating without a permit	Double the application fee and any damage caused by the special event
*Special Events and facility rental fees may be waived at the discretion of the City Council. See Special Event Code for fee waiver consideration reasons.	

CODE ENFORCEMENT FEES	
Code Violation Fee (per calendar year from first offense)	1 st Offense – \$100 2 nd Offense – \$200 3 rd (or more) Offense – \$400
Civil Penalty Fee	\$25 minimum to \$1,000 maximum per day, per violation
Civil Penalty Fee– Occupancy Violation	\$100 per day, per violation
Civil Penalty Fee– Home Occupation Operating without License	\$25 per day, per violation
Civil Penalty Fee– Commercial Business Operating without License	\$50 per day, per violation
Code Violation Fee – Interest	20% per annum of total outstanding amounts
Default/Administrative Code Enforcement Hearing Fee	\$100
Animal Defecation without Removal Fine	\$250
Off-Leash Animal Fine	\$250
Illegal Trash Dumping	\$250
Illicit Discharge and Stormwater Runoff	As Found in State Code 10-5-100



Code Violation by City (via Contract Services)	Cost plus 10%
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BUSINESS LICENSING FEES	
Home-Based Occupation (exceeds residential impact)	\$50
Home-Based Occupation (does not exceed residential impact)	\$0
Accessory Dwelling Unit Business License (Biennial)	Initial Fee \$100 Renewal Fee \$50
Industrial Manufacturing/Distribution	\$250
Restaurant/Food	\$190
Food Truck Fee (Based in Vineyard)	\$25
Retail	\$215
Service Related	\$150
Fire Inspection	Equal to Orem Fire's fee as dictated in Orem City's Fee Schedule
Accessory Dwelling Unit Re-Inspection Fee	\$85
Renewal Fee (all license types except Alcohol and Towing/Parking)	\$25
Alcohol and Towing/Parking Enforcement Renewal Fee	Same as Initial Fee
Solicitor License	\$30
Temporary/Seasonal Use Business License	\$50
Temporary/Seasonal Use Business License Refundable Deposit	\$300
Towing/Parking Enforcement Qualification	\$50
Class A – D Beer License	\$400 + Proof of \$5,000 Bond
Class E Beer License	\$400 + Proof of \$10,000 Bond
Class A Liquor License	\$300 + Proof of \$10,000 bond
Class B Liquor License - Limited-service Restaurant	\$300 + Proof of \$5,000 bond



Class B Liquor License - Full-service Restaurant	\$300 + Proof of \$10,000 bond
Class C Liquor License	\$300 + Proof of \$1,000 Bond
Unclassified Business	\$25 Base fee until classification established by Resolution
Business fitting in 2+ Categories	Higher rate
Late Renewal Fee (during renewal grace period)	\$25
Daily penalty fee if license not renewed by end of renewal grace period	Half of the license fee
Penalty Fee for doing business without a Vineyard Business License	Equivalent to the license fee

LAND USE APPLICATION FEES	
Development Agreement	\$1,500
Development Agreement	\$1,500
Subdivision – Preliminary Plat	\$1,930 + \$6.20 per lot
Subdivision – Preliminary Plat – Additional Review	\$786 + \$2.50 per lot
Subdivision – Final Plat	\$1,940 + \$6.20 per lot
Subdivision – Final Plat Additional Reviews	\$1,010 + \$2.50 per lot
Condominium Plat – New or Conversion	\$1,406 + \$25 per unit
Major Plat Amendment	\$1,706
Minor Plat Amendment	\$1,406
Neighborhood Plan	$\geq 10 \text{ acres} = \$2,663$ $< 10 \text{ acres} = \$500$
Planned Unit Development	\$1,000
Recording Fees	As charged by Utah County Recorder
Site Plan – Residential	\$2,663
Site Plan – Non-Residential	\$3,756

Site Plan – Non-Residential – Additional Reviews	\$1,693 for each additional review after two reviews
Site Plan – Minor Amendment	\$500
General Plan Text Amendment	\$1,000
General Plan Map Amendment	\$1,000
Land Use Text Amendment	\$1,000
Land Use Map Amendment	\$1,000
Lot Line/Property Boundary Line Adjustment	\$300
Conditional Use Permit	\$400
Temporary Use Permit	\$75
Variance	\$100
Appeals	\$100
Zoning Verification	\$100
Sign Permit	\$150
Sign Standard Waiver	\$250
Commercial Temporary Sign Permit	\$25
Special Planning Commission Meeting	\$390 per meeting
Water Sampling	Lab Cost + 10% & \$300
Land Disturbance Permit	\$50 + \$20 per acre + \$30 per month
Land Disturbance Permit – Subdivision and Site Plan	Included in engineering inspection fees
Site Plans Technical Review	\$1,500 per application, first 50 plan sheets. Up to 3 revisions
Additional Site Plan Technical Review	\$65 per additional plan sheet or each sheet after 3 rd revision
Engineering/Public Works Inspection/Service Fees – Subdivision – Related	3% of certified bid tabulation, approved by Engineering Office



Engineering/Public Works	\$150 per hour
Inspection/Service Fees – Non-Subdivision Related	
Engineering/Public Works Re-Inspection Fees	\$150 per hour, 2-hour minimum
After Hours Engineering/Public Works (M-F between 5pm and 8am OR Saturdays, Sundays)	\$300 per hour, 2-hour minimum
New Street Light Install Fee	\$10,000 per light
Street Sign Fee	Cost plus 10%
Demolition	\$500 plan review fee
Encroachment Permit	\$150 plus \$1 per square foot of disturbed asphalt
Driveway Approach in Public Right-of-Way Inspection Fee (after Encroachment Permit)	\$250 for up to 2 inspections \$150 per reinspection
Vacuum Truck	\$250/hour, minimum of 2 hours
Fine for Use of Public Right of Way without Approved Permit	\$300 plus \$150 per hour
Infrastructure Construction Bond	Bond/Escrow account as determined by bid tabulation 110% Performance 10% Warranty
Final Grading Residential Lot Bond	\$1,000 up to 1 acre, \$500 each additional half acre
Building Relocation	\$500 Plan Review Fee
Full or Partial Road Closure Application	\$50 per Road Segment Plan Review Fee
City Barricades for Road Closure, if approved by the Public Works Director	\$150 Application Fee, \$75 per barricade per day. \$100 refundable deposit per set of barricades
Repair to Damaged Public	Cost plus 10% Administrative Fee



Infrastructure (All Streets or Utilities) by Contract	
Red Curb Request Application	\$50
Address Change Request/ADU Secondary Address Request*	\$150
Tree Replacement Due to Damage: Diameter < or = 1" Diameter > 1" and < or = 2" Diameter > 2" and < or = 3" Diameter > 3"	\$500 per tree \$750 per tree \$950 per tree Cost assessed by City Arborist, minimum of \$1,200 per tree
*Does not include Cost of Additional Physical Mailbox charged to Property Owner by USPS	

BUILDING PERMIT FEES	
TOTAL VALUATION	FEES
\$1 to \$1,300	\$86
\$1,301 to \$2,000	\$86 for the first \$1,300; plus \$3 for each additional \$100 or fraction thereof, to and including \$2,000
\$2,001 to \$40,000	\$107 for the first \$2,000; plus \$11 for each additional \$1,000 or fraction thereof, to and including \$40,000
\$40,001 to \$100,000	\$525 for the first \$40,000; plus \$9 for each additional \$1,000 or fraction thereof, to and including \$100,000
\$100,001 to \$500,000	\$1,065 for the first \$100,000; plus \$7 for each additional \$1,000 or fraction thereof, to and including \$500,000



\$500,001 to \$1,000,000	\$3,865 for the first \$500,000; plus \$5 for each additional \$1,000 or fraction thereof, to and including \$1,000,000
\$5,000,001 and over	\$20,354 for the first \$ 5,000,000; plus \$2 for each additional \$1,000 or fraction thereof
Residential Plan Review	65% of Building Permit Fee
Commercial Plan Review	65% of Building Permit Fee
Simple/Duplicate Plan Review	25% of Building Permit Fee
Reinstating an Expired Permit	\$50 + any additional review time
Fire Inspection & Plan Review	10% of Building Permit Fee

BUILDING INSPECTION FEES	
Inspections outside of normal Business hours	\$75 per hour, two-hour minimum
Re-inspection	\$75 per hour
Inspection for which no specific fee is indicated	\$75 per hour, one-hour minimum
Additional plan review required by changes, additions, or revisions to plans	\$85 per hour, one-hour minimum
Use of outside consultants for plan checking and inspections, or both	Actual costs, including administrative and overhead costs
Fire Inspection	See Business License Fees
Work Without a Permit*	\$100 per infraction
Working Beyond a Stop Work Order*	\$200 per infraction
*Fines doubled for each subsequent infraction	



IMPACT FEES

(Impact Fee Area Maps may be found on the City's Website)

Sewer Facilities	<ul style="list-style-type: none">• \$637 Per ERU
Drinking Water Per Equivalent Residential Unit (ERU) Meter Size ^{1,2,5}	<ul style="list-style-type: none">• \$4,708 per ERU \$4,207.49 per ERU or Per Table 19 (By Meter Size) From Vineyard City Water Impact Fee Analysis (View Chart Below)
Roadway Facilities Per Trip End Unit based on ITE	<ul style="list-style-type: none">• Area A – \$3,586 per Trip End• Area B (RDA) – \$1,286 per Trip End
Storm and Ground Water Per ERU ^{1,4}	<ul style="list-style-type: none">• Area A – \$222 per ERU• Area B – \$337 per ERU• Area C – \$237 per ERU

¹ 1 inch water connection is 1 ERU: [1 ERU = 1 ERC](#)

² Additional fees may apply to units with more than 5-bathroom equivalent drains.

³ Additional fees may apply to certain high water uses (e.g., Car Wash) without water reduction measures in place.

⁴ Additional fee may apply to certain sites if above city's maximum impervious area requirement.

⁵ [Drinking water includes all water service connection types including landscaping meters](#)

TABLE 19: MAXIMUM FEE PER ERC BY METER SIZE

Meter Size	ERCs	2025	2026	2027	2028	2029	2030
3/4"	1	\$4,207.49	\$4,360.81	\$4,491.21	\$4,602.71	\$4,707.52	\$4,808.14
1"	1.67	\$7,026.51	\$7,282.55	\$7,500.32	\$7,686.52	\$7,861.56	\$8,029.60
1 1/2"	3.33	\$14,010.94	\$14,521.50	\$14,955.72	\$15,327.01	\$15,676.04	\$16,011.12
2"	5.33	\$22,425.91	\$23,243.12	\$23,938.14	\$24,532.42	\$25,091.07	\$25,627.40
3"	10	\$42,074.88	\$43,608.11	\$44,912.07	\$46,027.06	\$47,075.19	\$48,081.43
4"	16.67	\$70,138.83	\$72,694.72	\$74,868.43	\$76,727.10	\$78,474.34	\$80,151.75
6"	33.33	\$140,235.59	\$145,345.83	\$149,691.94	\$153,408.18	\$156,901.60	\$160,255.41
8"	53.33	\$224,385.36	\$232,562.06	\$239,516.09	\$245,462.29	\$251,051.97	\$256,418.28
10"	76.67	\$322,588.14	\$334,343.39	\$344,340.88	\$352,889.45	\$360,925.46	\$368,640.34



PASS THROUGH FEES	
Timpanogos Special Service District	Equal to District's impact fee as dictated current Impact Fee Facilities
Orem Water Reclamation	Equal to Orem City's impact fee as dictated by the current Impact Fee
<u>Orem Water Rights</u> <u>CUWCD Water Rights Costs Per ERC</u>	<u>Equal to Orem City's Water Rights as dictated in their up-to-date Consolidated Fee Schedule Equal to Current Fiscal Year from EXHIBIT A – VINEYARD CITY CWP FY2025 Agreement</u>
All impact fees will be assessed at the time building permits are issued. All other development Impact Fees will be calculated based on Equivalent Residential Units.	

UTILITY METER & CONNECTION FEES	
¾" Water Meter & Connection Fee	\$580
1" Water Meter & Connection Fee	\$795
1½" Water Meter & Connection Fee	\$1,240
2" Water Meter & Connection Fee	\$1,930
Water Meter Reconnect Fee	\$50
After Hours Fee (between 5pm and 8am)	Reconnect Fee plus \$150
Utility/Hydrant Meter Application Fee	<u>\$20.25</u>
Fire Hydrant Meter Rental Deposit	\$2100
Residential Daily Rental Rate – Fire Hydrant Meter (Residence Must have Certificate of Occupancy)	\$10 daily rental fee - Water will be billed at the residential water usage rate as shown on utility use fees



Water Usage Rate – Fire Hydrant Meter	Monthly rental rate will be at the base rate of a 3" meter with water usage to be billed at commercial water usage rates and will be billed monthly
Residential Construction Water	\$100 minimum
Non-Residential Construction Water	\$100 minimum
Unauthorized Connection to System	\$2,000 per occurrence
Unauthorized Opening of Meter Box	\$250 + \$300 for a min. of 2 hours of staff time
Water Main Flushing	Per commercial rate at 3x pipe volume per occurrence & \$150 per hour per utility tech



VINEYARD CITY COUNCIL STAFF REPORT

Meeting Date: August 26, 2025

Agenda Item: DISCUSSION AND ACTION - Authorizing Bid Award for Independent Financial Audit & Internal Controls Review (Resolution 2025-41)

Department: Finance/City Attorney

Presenter: Jayme Blakesley, Kristie Bayles

Background/Discussion:

Last month, the Vineyard City Council adopted Resolution No. 2025-33, which accepted Audit Report No. 25-02 from the Utah State Auditor and reaffirmed the City's ongoing commitment to compliance and continuous financial transparency.

In alignment with this commitment, Mayor Julie Fullmer tasked the City Council's Finance Committee Chair, Brett Clawson, to organize a procurement process for professional audit services to conduct an independent financial audit and internal controls review. Under Councilmember Clawson's direction, and in consultation with the State Auditor's Office, staff issued RFP No. 2025-61-101 for an Independent Financial Audit and Internal Controls Review.

The engagement will not duplicate the State Auditor's work but will expand upon its recommendations, reinforcing public confidence, promoting transparency, and strengthening internal controls.

PROCUREMENT OUTCOME

One proposal was received from CPA Insight Solutions. The proposal was evaluated and determined to meet all technical qualifications and the requirements outlined in the RFP. The proposed work, within the scope of services listed below, is valued at \$32,625 for 261 hours.

CONSULTANT BACKGROUND

CPA Insight Solutions, led by Chris Harding (CPA, CIA, CFE), is a Utah-based firm with nearly 20 years of experience in public-sector audits. Harding, the elected Salt Lake County Auditor, has audited multiple Utah governments and earned his office a top peer review rating in 2024.

His expertise encompasses P-Card programs, travel reimbursements, fleet and cash handling, and best practices for audit committees. He will personally perform all work for Vineyard City, ensuring independence and compliance with Government Auditing Standards.

SUMMARY OF AUDIT AREAS

Phase	Focus Areas	Key Activities
Phase 1	Planning & Procedure Design	Finalize AUP procedures, sampling plans, document requests
Phase 2	High-Volume Testing	P-Card, Travel Reimbursements, Cash; internal control walkthroughs
Phase 2b	Reconciliation	Resolve exceptions, missing docs, refine populations
Phase 3	Remaining Areas	Utility Billing, RDA Payments, Food Purchases, Vehicle

		Use; control mapping
Phase 3b	Follow-Up	Clear exceptions, draft exception summaries
Phase 4	Draft Reports	Prepare AUP/Internal Control Reports + Recommendations Report
Phase 5	Audit Committee Best Practices	Deliver charter, bylaws, officer qualifications, training materials
Phase 6	Finalization & Council Prep	Finalize reports, QA, presentation deck, Council executive summary

DELIVERABLES & DATES:

- Draft Recommendations Report: Nov 7, 2025
- Audit Committee Presentation: Date Set by Audit Committee
- Final AUP/Internal Control & Recommendations Report: Dec 10, 2025
- Council Presentation & Executive Summary: Date Set by City Council

KEY NOTES

- This engagement is an Agreed-Upon Procedures review; no audit opinion will be issued.
- The work will be guided by an AUP framework similar to the attached sample but customized to Vineyard City's specified procedures.
- The final report will list the procedures performed and their factual results, similar to the reporting style shown on page 12 of the attached guide (**Attachment 5**).

Fiscal Impact:

Not to Exceed \$45,000

The audit engagement will be funded through appropriations previously approved by the City Council, up to \$100,000.

Recommendation:

Staff recommends approval of Resolution No. 2025-41, authorizing the City Manager to enter into an agreement with CPA Insight Solutions for an Independent Financial Audit and Internal Controls Review, with a contract amount not to exceed \$45,000.

Sample Motion:

"I move to adopt Resolution 2025-41 authorizing the City Manager to execute an agreement, not to exceed \$45,000, for independent audit services with CPA Insight Solutions as outlined in RFP No. 2025-61-101. The City Council acknowledges that the audit engagement is intended to implement, not duplicate, the work of the Utah State Auditor."

Attachments:

1. RES 2025-41 Authorizing Bid Award for Audit Services
2. Engagement Letter & Contract with CPA Insight Solutions
3. CPA Insight Proposal RFP No 2025-61-101
4. 2025-07-21 RFP for Audit Services
5. SAMPLE Agreed Upon Procedures Guide

RESOLUTION NO. 2025-41

A RESOLUTION OF THE VINEYARD CITY COUNCIL AUTHORIZING THE CITY
MANAGER TO NEGOTIATE A CONTRACT FOR AUDIT SERVICES WITH CPA INSIGHT
SOLUTIONS

WHEREAS, Vineyard City previously issued a Request for Proposals for Independent Financial Audit & Internal Controls Review (“RFP”); and

WHEREAS, following a competitive procurement process, CPA Insight Solutions has been selected to fulfill the needs outlined in the RFP and the City desires to enter into a contract for services; and

WHEREAS, the Vineyard City Council desires that the City Manager be authorized to negotiate a contract on the City Council’s behalf with CPA Insight Solutions for professional auditing services, and that the value of the contract does not exceed the budgeted amount; and

WHEREAS, contingent on the above approval, the Vineyard City Council finds it is in the best interest of the City to authorize the City Manager to negotiate a contract with CPA Insight Solutions for the services requested in the RFP; and

NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF VINEYARD, UTAH AS FOLLOWS:

Section 1. Approval. The City Council of the City of Vineyard, Utah, hereby authorizes the City Manager to negotiate the Agreement between the selected firm and the City of Vineyard for Independent Financial Audit & Internal Controls Review (“Agreement”) attached hereto as Exhibit A, and incorporated herein by reference. This approval is contingent on the value of the contract being within a not-to-exceeding amount of \$45,000.

Section 2. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its approval by the City Council.

Passed and dated this 26th day of August 2025.

Attest:

Julie Fullmer, Mayor

Pamela Spencer, City Recorder

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2410 W. TEMPLE VIEW LN.
SOUTH JORDAN UT, 84095



Date: August 26, 2025

Eric Ellis, City Manager
Vineyard City
125 South Main Street
Vineyard, Utah 84059

Subject: Agreed-Upon Procedures and Internal Control Review
Engagement – Vineyard City (RFP No. 2025-61-101)

Dear Mr. Ellis:

CPA Insight Solutions (the Firm) is pleased to confirm our understanding of the engagement to perform agreed-upon procedures (AUP) and targeted internal control reviews for Vineyard City (the City) for FY 2023–2024, together with public reporting and a presentation to the City Council.

Purpose and Scope

The objectives are to apply procedures specified by the City and report factual findings; we will not perform an examination or review, and we will express no opinion or conclusion. Deliverables will include:

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- Written AUP report(s)
- Internal control reports with recommendations
- Executive summary/slide deck
- Public presentation to the City Council
- Submission to the Utah State Auditor and publication as required

Standards and Applicable Law

This engagement will be conducted in accordance with SSAE No. 19, AT-C 105, and applicable provisions of Utah Code Title 10, Chapter 6.

Timeline and Key Milestones

- Kickoff and fieldwork commencing by September 2, 2025
- Draft reports by mid-November 2025, with review prior to Thanksgiving
- City Council public presentation on December 10, 2025
- Final deliverables and submission to Utah State Auditor by December 17, 2026

Roles and Responsibilities

The City is responsible for the subject matter, internal controls, and determining appropriateness of the procedures. The City should evaluate the procedures and findings for themselves.

The Firm will perform the procedures in accordance with SSAE No. 19 (Agreed-Upon Procedures Engagements), the AICPA Attestation Standards, and applicable Utah law. The Firm's responsibility is to plan and carry out the agreed procedures with professional judgment, maintain independence and objectivity, and report factual findings without providing assurance, opinion, or conclusion. The Firm will communicate significant matters to the City, prepare clear reports for

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SOUTH JORDAN UT, 84095

the intended users, and retain documentation in compliance with professional and legal requirements.

Fees

Fees will follow the fee schedule in CPA Insight Solutions' proposal, Exhibit 2, and any amendments approved by the City.

Acceptance and Acknowledgment

Please indicate your agreement with the terms of this engagement letter and the appropriateness of the procedures by signing below.

Acknowledged and Agreed:

Vineyard City

By: _____

Name/Title: _____

Date: _____

Chris Harding, CPA, CIA, CFE
Owner, CPA Insight Solutions

PROFESSIONAL SERVICES AGREEMENT

THIRD-PARTY CITY AUDITING

This Professional Services Agreement (“Agreement”) is executed this 26th day of August 2025 (“Execution Date”) between VINEYARD CITY, a Utah municipal corporation (“City”), and CPA Insight Solutions, a Utah sole proprietorship (“Firm”). City and Firm are hereinafter referred to individually as a “Party” and collectively as the “Parties.”

RECITALS

On July 2025, the City issued a Request for Proposals (“RFP”) seeking proposals from qualified, independent, certified public accounting firms willing and able to perform audit services for the City.

After reviewing the solicited proposals, the City selected Firm to conduct the audit services detailed in Section 1 of this Agreement.

AGREEMENT

In exchange for valuable consideration, the receipt and sufficiency of which is hereby acknowledged by the Parties—including the mutual covenants, agreements, and representations herein, the Parties agree as follows:

SECTION 1 – SCOPE OF SERVICES

A. AUP Engagement. As provided in Exhibit 1, the Firm shall perform an Agreed-Upon Procedures (“AUP”) audit engagement to review the City’s FY 2023 to 2024 financial records. Auditor shall conduct the AUP engagement in accordance with SSAE No. 19 (Agreed-Upon Procedures Engagements), AICPA Attestation Standards, and all applicable provisions of the Utah Code. The scope of the AUP engagement shall include the following:

- (1) Review of transaction-level data for procurement and disbursement cycles.
- (2) Review of compliance with internal spending thresholds and approvals.
- (3) Sampling of employee reimbursements and credit card charges.
- (4) Verification of year-end balances and fund transfers for selected fiscal years.
- (5) Compliance with key state laws, including Title 10, Chapter 6 of Utah State Code.

B. Internal Review.

(1) Following the COSO Framework, GFOA Best Practices, and Utah State Auditor’s guidance, the Firm shall conduct a targeted review of internal controls, policies, and procedures in the following high-risk areas:

- (a) Purchase Card (“P-Card”) issuance and use.

- (b) Employee travel and reimbursement.
- (c) Municipal vehicle assignment and usage tracking.
- (d) Redevelopment Agency (“RDA”) payments and compliance.
- (e) Procurement of food for City events, such as employee recognition.
- (f) Cash transactions.
- (g) Utility billing, including verification that billed accounts correspond to valid City-owned meters.
- (h) RDA cleanup material controls, including review of weigh-in and weigh-out documentation from transfer stations.

(2) Upon completion of such review, the Firm shall prepare and submit to the City final written reports summarizing the Firm’s findings and recommendations.

(3) The Firm shall prepare a slide deck or executive summary accompanying the final written reports of subsection (2). The slide deck or summary shall present the Firm’s findings in a manner suitable for public presentation.

(4) During a City Council meeting set by the City, the Firm shall present the deck or summary of subsection (3) to the City Council and participate in a Q&A session.

C. Best Practices. At a time and place agreed to by the Parties, the Firm shall—per GFOA “Audit Committees” Guidelines and IIA Standards—advise the City on the best practices for establishing a standing Audit Committee. This includes:

- (1) A template for the prospective committee’s charter and bylaws.
- (2) Officer qualification and appointment recommendations.
- (3) Sample onboarding or training materials.

SECTION 2 – COMPENSATION

In exchange for the Firm’s performance of the services described in Section 1, the City shall pay the Firm per the fee schedule attached as Exhibit 2.

Any work performed beyond the services described in Section 1 requires a written request from the City. Compensation for such additional work shall adhere to the terms outlined in Exhibit 2. In the absence of Exhibit 2, any compensation for extra work shall be determined based on a mutually agreed-upon written agreement between both parties.

SECTION 3 – TERM

A. Length. This Agreement begins on the Execution Date and ends upon the Firm’s provision of the final deliverables per subsection D.

B. Beginning Performance. The Firm shall begin performing the services provided in Section 1 by September 2, 2025.

C. Draft Reports. The Firm shall submit draft reports by mid-November 2025.

D. Deliverables. The Firm shall provide the City with final deliverables—including the

public-facing report, submission to the Utah State Auditor, and digital publication—by December 17, 2056.

SECTION 4 – INDEPENDENCE AND CONFLICTS OF INTEREST

A. Independence. The Firm represents and warrants that the Firm complies with GAO-3 independence standards and that no conflict of interest exists.

B. Disclosure. The Firm shall disclose any prior work for the City and report directly to the City Council.

SECTION 5 – PROJECT MANAGEMENT AND COMMUNICATION

All communication between Firm and City shall be coordinated with the Audit Liaison designated by the City.

SECTION 6 – INSURANCE

A. Required Plans. The Firm shall purchase and maintain the following insurance policies at its own expense:

- (1) Professional liability - not less than \$2 million. If written on a claims-made basis, service provider shall maintain professional liability insurance coverage meeting these requirements for the applicable period of statutory limitation of claims (or statute of repose, if applicable) after completion of its covenants or termination of this Agreement.
- (2) General liability - not less than \$1 million per accident and \$1 million per bodily injury.
- (3) Workers' compensation - as required by Utah law.

B. Proof of Insurance. Prior to commencing the services of Section 1, the Firm shall present the City with proof of purchase for all required insurance policies.

C. Plan Sufficiency. Nothing in this section shall be construed as a representation by the City that the minimum required coverage amounts are adequate to sufficiently protect the Firm from claims implicating the insurance policies.

SECTION 7 – RECORDS AND COMPLIANCE

All documents made or acquired per this Agreement are subject to the Utah Governmental Records Access and Management Act (“GRAMA”). As such, the Firm shall retain all records made or received under this Agreement for at least three years following completion of the Agreement. The Firm shall also participate in E-Verify per Utah Code § 63G-12-302.

SECTION 8 – TERMINATION

A. For Convenience. The City may terminate this Agreement for convenience upon 60-days' written notice.

B. For Breach. Either party may terminate this Agreement upon breach by the other party.

C. Automatic. This Agreement shall terminate automatically if funds are not appropriated for the Agreement.

SECTION 9 – GOVERNING LAW

This Agreement, and all claims arising from it, shall be governed by and construed in accordance with the laws of the State of Utah.

SECTION 10 – AMENDMENTS

This Agreement may be amended by written mutual agreement signed by both parties.

SECTION 11 – ASSIGNMENT AND SUBCONTRACTING

A. Limitations. The Firm may not assign any portion of its performance under this Agreement without express written consent from the City. Consent must be sought in writing not less than 30 days before any proposed assignment, and the City may reject any proposed assignment without cause.

B. Obtaining Consent. The Firm shall seek and obtain express written consent from the City for any subcontractor not authorized by this Agreement.

SECTION 12 – INTEGRATION

This Agreement constitutes the final agreement between the Parties. No oral statements or prior written material not specifically incorporated herein shall have any effect.

SECTION 13 – INDEMNIFICATION

The Firm shall indemnify, defend, and hold harmless the City and its officers, directors, employees, agents, successors, and assigns from and against any claims, damages, liabilities, losses, costs, and expenses (including reasonable attorney's fees) arising out of this Agreement.

SECTION 15 – NOTICES

For a notice required by this Agreement to be valid, the notifying Party must address the notice to the other Party as follows:

To the City:

Eric Ellis
City Manager
125 South Main Street
Vineyard, Utah 84059

To the Firm:

Chris Harding
CPA Insight Solutions
2410 W. Temple View Ln.
South Jordan, UT 84095

IN WITNESS WHEREOF, the parties have executed this Agreement on the Execution Date.

THE CITY

By: _____

Name: _____

Title: _____

Date: _____

THE FIRM

By: Chris Harding

Name: Chris Harding

Title: Owner, CPA Insight Solutions

Date: _____

EXHIBIT 1

THE CITY-IDENTIFIED SCOPE AND PROCEDURES AUP ENGAGEMENT

The Firm shall perform the following agreed-upon procedures audit for FY 2023 to FY 2024:

- (1) Review of transaction-level data for procurement and disbursement cycles.
- (2) Review of compliance with internal spending thresholds and approvals.
- (3) Sampling of employee reimbursements and credit card charges.
- (4) Verification of year-end balances and fund transfers for selected fiscal years.
- (5) Compliance with key state laws, including Title 10, Chapter 6 of Utah State Code.

In addition, the Firm shall conduct a targeted review of internal controls, policies, and procedures in the following high-risk areas:

1. P-Card Transactions

- Select a representative sample of transactions.
- Verify presence of receipts, approvals, and policy compliance.
- Test for personal or inappropriate expenditures.

2. Employee Travel & Reimbursements

- Review a sample of reimbursement requests.
- Verify compliance with per diem and travel policy.
- Confirm required documentation is retained.

3. Cash Transactions

- Examine cash-handling policies and physical controls.
- Review deposits and reconciliations for selected months.
- Trace receipts to bank deposits.

4. Utility Billing & Meter Verification

- Select random utility accounts and verify billed meters are assigned to valid City-owned properties.
- Test accuracy of rate application.

5. RDA Payments & Transfer Station Controls

- Review a sample of cleanup-related payments.
- Verify that weigh-in and weigh-out documentation from transfer stations support the payments.
- Ensure material logs reconcile with invoices.

6. Procurement of Food

- Review selected food/meals purchases.
- Confirm appropriateness and documentation of purpose.

7. Vehicle Assignment & Use

- Review logs and assignments.
- Confirm compliance with usage policies.

EXHIBIT 2 – FEE SCHEDULE FOR PERFORMANCE OF SECTION 1 SERVICES

Timeline	Task Description	Estimated Hours	Estimated Cost
Sep 1 – Sep 13	Engagement Kickoff & Planning	12	\$1,500
Sep 14 – Oct 5	Policy Review & Risk Assessment	18	\$2,250
Oct 6 – Nov 15	Fieldwork: AUP Testing (P-Card, Travel, Cash)	54	\$6,750
Nov 16 – Dec 15	Fieldwork: AUP Testing (Utility, RDA, Food, Vehicles)	58	\$7,250
Dec 16 – Jan 10	Internal Controls Fieldwork & Gap Analysis	61	\$7,625
Jan 11 – Jan 25	Draft Findings & Report Compilation (AUP & IC)	22	\$2,750
Jan 26 – Feb 6	Audit Committee Support Materials	12	\$1,500
Feb 7 – Feb 21	Final Drafting, QA & Revisions	10	\$1,250
Feb 22 – Mar 7	Presentation Prep & Council Meeting	9	\$1,125
Mar 8 – Mar 15	State Submission & Wrap-Up	5	\$625
Subtotal	(Base Work Plan)	261	\$32,625
Contract Flexibility	As discussed on August 20, 2025 (scope changes & addt'l hours)	Up to 50 (20%)	Up to \$6,250
Contract Ceiling	-	311	\$38,875

Note: Vineyard City's scope effectively requires eight separate and distinct AUPs and eight internal control reviews. The \$125/hour rate is fully inclusive: no additional charges for travel, communications, or administrative time will be billed. Contract flexibility of up to 50 hours has been included based on discussions held August 20, 2025, to accommodate potential scope adjustments.

Proposal for Internal Audit Services

1. Cover Letter

Justine Marshall
Vineyard City Project Manager
125 S. Main Street
Vineyard, Utah 84057
engineering@vineyardutah.gov

August 7, 2025

Dear Ms. Marshall,

On behalf of CPA Insight Solutions, I am pleased to submit this proposal to provide internal audit and agreed-upon procedures services to Vineyard City in response to RFP No. 2025-61-101.

I understand the City's goals to enhance financial transparency, strengthen internal controls, and establish sustainable audit oversight. With over 19 years of auditing experience in federal, local, and municipal government settings, and as the current elected Auditor of Salt Lake County, I bring a uniquely practical, standards-based approach that ensures clarity, accountability, and results.

CPA Insight Solutions is committed to full independence in accordance with Government Auditing Standards. I acknowledge receipt of the RFP and agree to its terms and conditions. I am available to begin the engagement by September 2, 2025, and will ensure all deliverables are met by March 15, 2026.

Sincerely,



Chris Harding, CPA, CIA, CFE
Principal Auditor, CPA Insight Solutions
chrishardingg@gmail.com | (385) 695-0501

2. Firm Qualifications

CPA Insight Solutions is a sole proprietorship owned and operated by Chris Harding, a licensed CPA, CIA, and CFE with nearly two decades of public-sector audit experience. I've provided contracted audit services for multiple Utah local governments, including Provo City, Jordan School District, and Salt Lake City School District.

As the elected Salt Lake County Auditor since 2022, I transformed the internal audit division and led it to receive a "Pass" rating in a 2024 peer review by the Association of Local Government Auditors (ALGA)—the highest rating available. While CPA Insight Solutions has not undergone a firm-level peer review, my extensive leadership in Yellow Book-compliant government auditing provides a strong foundation for excellence in this engagement.

3. Key Personnel

Chris Harding, CPA, CIA, CFE, will be the sole practitioner performing 100% of the work.

- CPA – Utah License #7071683-2601
- CIA – Certificate #106253
- CFE – Member #603637
- Estimated Hours: 251 total, see page 7 for a detailed estimate of hours.

Résumé attached in Appendix B, starting on page 12

4. Approach & Work Plan

My approach to this engagement integrates proven audit methodologies, tailored risk assessments, and efficient execution. The work plan is built to comply with:

- **SSEA No. 19** – for Agreed-Upon Procedures (AUP) engagements,
- **GAO's Green Book and Yellow Book** – for internal control evaluations and reporting, and
- **COSO Framework and GFOA best practices** – for internal control structure and governance.

The project is divided into **four major phases**:

Phase 1: Planning & Risk Assessment (September 1–October 5)

- **Engagement kickoff & liaison coordination**
 - Hold kickoff meeting with the City's designated liaison to clarify expectations, finalize deliverables, and establish communication cadence.
- **Document & data request**
 - Collect and review relevant policies, general ledger extracts, transaction-level detail, organizational charts, and prior audit results.
- **Preliminary risk ranking**
 - Apply a qualitative risk assessment using factors such as transaction volume, public sensitivity, policy complexity, and prior findings.
- **Customized test plan development**
 - Develop detailed test plans for each of the eight AUP areas and their corresponding internal controls, ensuring alignment with City policy and COSO principles.

Phase 2: Fieldwork – AUP Testing and Internal Control Evaluation (October 6–January 10)

Agreed-Upon Procedures (AUPs)

Each of the following areas will be treated as a distinct procedure, tested using tailored sampling methods, and documented under SSAE No. 19 requirements:

1. **P-Card Transactions**
 - Sample selection from FY 2023–2024
 - Verify documentation, approvals, policy adherence
 - Identify signs of personal/inappropriate use
2. **Employee Travel & Reimbursements**
 - Confirm adherence to per diem and travel policy
 - Validate required documentation and supervisory approval
3. **Cash Transactions**
 - Evaluate physical controls, deposit processes, and reconciliations
 - Trace from receipt to bank
4. **Utility Billing & Meter Verification**
 - Verify meter assignments and test rate accuracy
 - Confirm billing aligns with authorized properties

5. RDA Payments – Cleanup

- Review sample cleanup-related expenditures
- Confirm destination of materials and policy alignment

6. Procurement of Food

- Confirm purpose, documentation, and City authorization
- Evaluate compliance with policy and reasonableness standards

7. Vehicle Assignment & Use

- Review logs, assignment forms, and GPS/fuel data (if available)
- Evaluate policy compliance and documentation

8. Planning, Coordination, and Follow-Up

- Meet regularly with City liaison to resolve open items
- Document all procedures for transparency and replicability

Internal Control Review

Each of the eight AUP areas will be accompanied by a review of relevant controls:

- **Design** – Is the policy clearly written, understandable, and enforceable?
- **Implementation** – Is it being followed consistently across departments?
- **Monitoring** – Are reviews or follow-ups conducted?
- **Tone at the top** – Are department heads reinforcing compliance?

The internal control matrix will identify:

- Control gaps
- Policy enforcement challenges
- Risks of noncompliance, waste, or abuse

Phase 3: Reporting & Recommendations (January 11–March 7)

- **AUP Report**

- Factual, findings-based report presented in plain language with minimal technical jargon
- Each AUP area reported separately and concisely
- Includes management response section (if desired)

- **Internal Control Review Report**

- Integrated into the same document or delivered as an appendix
- Includes a risk-ranked matrix with control gaps, root causes, and actionable recommendations

- Incorporates GFOA best practices and cites COSO components where applicable
- **Audit Committee Support Deliverables**
 - Sample bylaws, charter, onboarding guide, and training outline
 - Optional consultation on member qualifications and independence practices

Phase 4: Presentation & State Submission (March 8–March 15)

- Present summary of findings and recommendations to the **City Council** in a public meeting
- Provide an **executive briefing deck** suitable for governance-level understanding
- Submit the final report to the **Office of the Utah State Auditor** by the required deadline

Ongoing Communication & Coordination

- Weekly status updates via email or virtual check-ins
- Shared document tracker (e.g., Google Sheets or Excel) if preferred by City staff
- All documentation maintained to Yellow Book standards for reproducibility

Tools, Templates, and Techniques Used

- Sampling and testing procedures based on AICPA and GAGAS standards
- Internal control evaluation using a custom COSO-aligned matrix
- Narrative reports supplemented with summary tables, risk rankings, and management-friendly language
- Secure cloud storage for document exchange (if allowed)
- No proprietary tools; all deliverables are fully transferable

The detailed timeline and milestone calendar appear in Appendix A.

5. Internal Control Review Expertise

I have audited P-card programs, travel reimbursements, and fleet use at Salt Lake County and Provo City. I've performed cash handling audits for nearly every past client. Although I've not audited Utility Billing or RDAs directly, my nearly 20 years of experience ensure confident and effective execution of those areas using established frameworks and custom test plans.

6. Audit Committee Support

I helped implement and Chair, the Salt Lake County Audit Committee, providing draft bylaws, onboarding tools, and accountability mechanisms. My deliverables will include sample charters and practical implementation guides based on that successful experience.

7. References

Provo City – John Borget, Administrative Services Director – [JBoret@provo.utah.gov](mailto:JBorget@provo.utah.gov) – (801) 852-6504

Work: P-Card and purchasing audit, policy compliance.

Jordan School District – John Larsen, Business Administrator – john.larsen@jordandistrict.org – (801) 567-8148

Work: AUP across 11 financial areas and one departmental review.

Salt Lake City School District – Alan Kearsley, Finance Director – Alan.Kearsley@slcschools.org – (801) 578-8307

Work: Cash handling and purchasing process audits at West, East, and Highland High Schools.

8. Cost Proposal

See Exhibit 2 – Fee Schedule on the following page.

Exhibit 2 – Fee Schedule at an hourly rate of \$125/hr

Timeline	Task Description	Estimated Hours	Cost
Sep 1 – Sep 13	Engagement Kickoff & Planning	12	\$1,500
Sep 14 – Oct 5	Policy Review & Risk Assessment	18	\$2,250
Oct 6 – Nov 15	Fieldwork: AUP Testing (P-Card, Travel, Cash)	54	\$6,750
Nov 16 – Dec 15	Fieldwork: AUP Testing (Utility, RDA, Food, Vehicles)	58	\$7,250
Dec 16 – Jan 10	Internal Controls Fieldwork & Gap Analysis	61	\$7,625
Jan 11 – Jan 25	Draft Findings & Report Compilation (AUP & IC)	22	\$2,750
Jan 26 – Feb 6	Audit Committee Support Materials	12	\$1,500
Feb 7 – Feb 21	Final Drafting, QA & Revisions	10	\$1,250
Feb 22 – Mar 7	Presentation Prep & Council Meeting	9	\$1,125
Mar 8 – Mar 15	State Submission & Wrap-Up	5	\$625
Total		261	\$32,625

Note: Vineyard City's scope effectively requires eight separate and distinct AUPs and eight internal control reviews. The \$125/hour rate is fully inclusive: no additional charges for travel, communications, or administrative time will be billed.

9. Required Forms

A. Conflict of Interest Certification

I, Chris Harding, hereby certify that CPA Insight Solutions has no conflict of interest that would interfere with the ability to perform the services requested in RFP No. 2025-61-101. CPA Insight Solutions has not performed any financial advisory or consulting services for Vineyard City in the past three years and maintains full independence in accordance with Government Auditing Standards (GAO-3).

Signed,



Chris Harding, CPA, CIA, CFE
CPA Insight Solutions
Date: August 7, 2025

B. Non-Collusion Affidavit

I, Chris Harding, declare that this proposal has been made independently and without collusion, fraud, or participation with any other individual, firm, or corporation submitting a proposal for the same purpose.

Signed,



Chris Harding, CPA, CIA, CFE
CPA Insight Solutions
Date: August 7, 2025

W-9

Form
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for Instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. <i>See Specific Instructions on page 3.</i>	<p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <p>Christopher Harding</p> <p>2 Business name/disregarded entity name, if different from above.</p> <p>CPA Insight Solutions</p> <p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____</p> <p>Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) _____</p> <p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____</p> <p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p style="text-align: right;">(Applies to accounts maintained outside the United States.)</p> <p>5 Address (number, street, and apt. or suite no.). See instructions. 2410 W. Temple View Ln.</p> <p>6 City, state, and ZIP code South Jordan, Utah, 84095</p> <p>7 List account number(s) here (optional)</p>
--	--

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	5 2 9 - 6 3 - 4 6 1 1
or	
Employer identification number	_____

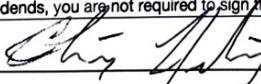
Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person**



Date

8/7/2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

D. Utah Business License Statement

I, Chris Harding, hereby certify that I have submitted an application for a Utah business license for CPA Insight Solutions as a sole proprietorship. The license is currently pending as of August 5, 2025. Proof of application and payment has been included in this proposal. CPA Insight Solutions commits to submitting an active business license before the contract start date of September 2, 2025.



Chris Harding, CPA, CIA, CFE
CPA Insight Solutions
Date: August 7, 2025

See Appendix D for screen shots of the applied CPA firm and Registration of the DBA with the Division of Corporations. I have also registered for a business license with South Jordan, Utah. I also have a screen shot showing the ability and intent to get the Professional Liability insurance of \$2 Mil, should I win the contract.

E. Independence Certification

I certify that CPA Insight Solutions complies with the independence requirements of GAO-3 (Government Auditing Standards). I have not provided any prohibited services to Vineyard City, its staff, or elected officials in the past three years. I attest that no impairments to independence exist with respect to this engagement.

Signed,



Chris Harding, CPA, CIA, CFE
CPA Insight Solutions
Date: August 7, 2025

Appendix A – Milestone Calendar

Dates	Milestone	Estimated Hours
Sep 1 – Sep 13	Engagement Kickoff & Planning	12
Sep 14 – Oct 5	Policy Review & Risk Assessment	18
Oct 6 – Nov 15	Fieldwork: AUP Testing (P-Card, Travel, Cash)	54
Nov 16 – Dec 15	Fieldwork: AUP Testing (Utility, RDA, Food, Vehicles)	58
Dec 16 – Jan 10	Internal Controls Fieldwork & Gap Analysis	61
Jan 11 – Jan 25	Draft Findings & Report Compilation (AUP & IC)	22
Jan 26 – Feb 6	Audit Committee Support Materials	12
Feb 7 – Feb 21	Final Drafting, QA & Revisions	10
Feb 22 – Mar 7	Presentation Prep & Council Meeting	9
Mar 8 – Mar 15	State Submission & Wrap-Up	5

Appendix B – Résumé: Chris Harding, CPA, CIA, CFE

CHRIS HARDING, CPA, CFE, CIA

2410 W. Temple View Ln.

South Jordan UT, 84095

Mobile (385) 695-0501

chrishardingg@gmail.com

PROFESSIONAL SUMMARY

Internal auditor with experience planning, performing, and leading a wide range of complex audits, reviews, and agreed upon procedures in the public, private, and governmental sectors.

Areas of Expertise Include:

- Internal Controls
- Report Writing
- Finding Control Gaps
- Risk Assessments
- Client Communication
- Interviewing

PROFESSIONAL EXPERIENCE

Salt Lake County

February 2022 – Present

Elected County Auditor

As the Salt Lake County Auditor, I oversee two major divisions—Property Tax and Audit—managing a team of 28 full-time employees and an annual operating budget of just over \$4 million. I am responsible for ensuring financial accountability, transparency, and integrity across county operations. My office conducts independent audits, enforces property tax compliance, and promotes the efficient use of public resources. Significant accomplishments include:

- Successfully transformed the Salt Lake County Auditor's audit division into a fully GAGAS-compliant operation, culminating in the office undergoing its first-ever external peer review. The office received the highest possible rating of "Pass," demonstrating full adherence to Generally Accepted Government Auditing Standards and national best practices in auditing.
- Regularly deliver audit findings and recommendations to the Salt Lake County Council in public meetings, reinforcing transparency and enabling the Council to provide meaningful oversight, hold executive management accountable, and drive corrective action on systemic issues.
- Established a strong tone at the top by prioritizing a county-wide, risk-based audit plan. These audits are conducted in accordance with GAGAS standards and focus on high-impact areas, fostering a culture of accountability, continuous improvement, and responsible stewardship of public funds.
- Designed and implemented an internal Audit Findings and Recommendations Dashboard to track the status of all issued findings across county agencies. This tool has significantly improved transparency, facilitated management follow-up, and ensured timely resolution of control weaknesses.
- Led audits that uncovered multiple instances of fraud, waste, and abuse. These findings enabled department leadership and governing bodies to take corrective action, recover public funds where possible, and hold employees accountable through disciplinary measures or termination.
- Modernized the Property Tax Division by launching an online property tax appeal submission platform, and in 2025 expanded its functionality to include real-time tracking and automated email/text updates for appellants, greatly improving customer service and operational efficiency.
- Oversaw the development and ongoing implementation of TORUS, Salt Lake County's new tax administration system. This system modernizes tax data processing, improves accuracy and compliance, and supports a seamless interface with other county departments and external stakeholders.
- Conducted a full organizational assessment of the Audit Division and secured approval from both the Mayor's Office and the County Council to increase staffing levels based on demonstrated audit needs. Successfully reorganized the division into a more effective and scalable structure, consisting of an Audit Director, two Audit Managers, and two fully staffed five-person audit teams—dramatically increasing audit capacity, balance, and throughput.
- Issued hundreds of audit findings and recommendations across county departments, with a remarkable implementation rate of over 97%. This high adoption rate reflects the relevance, clarity, and impact of the audit work being performed under my leadership.

SENIOR AUDITOR

Responsible for executing innovative and complex performance audits of the Internal Revenue Service (IRS) and its key processes and controls. Evaluated IRS handling of emerging threats (e.g. backlog of returns due to COVID-19 pandemic and subsequent shut down), and how it implements new laws enacted by Congress and signed into law by the President (e.g. Tax Cuts and Jobs Act & CARES Act). Significant accomplishments include:

- Coordinated and performed multiple extensive walkthroughs of IRS' return processing pipeline at locations throughout the United States while navigating challenges associated with the COVID-19 pandemic.
- Methodically documented field work, observations, interviews, and key processes to demonstrate an understanding of IRS' tax return processes, to support audit findings exposing control gaps and opportunities for process efficiencies.
- Subject Matter Expert (SME) with SAS-Enterprise Guide software used to analyze millions of lines of data to identify over \$876,000 in incorrectly assessed estimated tax penalties and over \$45,000 in erroneously assessed failure to pay penalties. As a result of the analysis, IRS refunded 100% of those penalties.
- Frequently briefed senior executives within TIGTA and the IRS with timely audit findings.
- Presented agency level ~~WebEx~~ training on how to obtain the Certified Fraud Examiners (CFE) credential.
- Received individual cash performance awards in July 2020, February 2021, and a time off award in September 2021.

DIRECTOR OF INTERNAL REVIEW AND COMPLIANCE

Served as the principal advisor to the commander on internal control and audit matters. Ensured internal review services were delivered in accordance with GAGAS and appropriate DOD/DA policies and regulations. Directed, managed, and executed all internal review services. Significant accomplishments include:

- Identified control gaps to senior leadership that showed department directors were negligent in performing their required Management Internal Control Program (MICP) responsibilities.
- Facilitated comprehensive training to leadership in their MICP duties, such as risk assessment, identification, monitoring, mitigation, and documentation.
- Frequent interaction with audit clients during weekly in person briefing to the base commander, garrison manager, senior management and those charged with governance, risk management, and compliance.
- Built a consensus to help audit clients understand audit findings and outcomes using data visualization such as graphs, charts, and process flow diagrams.

Defense Contract Management Agency (Magna, UT)**October 2015 – April 2017****PRICE/COST ANALYST**

Responsible for proposal analysis, evaluation, and participation in the negotiations for the Navy's Trident D5 II, submarine-launched ballistic missile. Communicated with key participants throughout all stages of the contracting process to ensure a complete and successful review of the proposed costs. Monitored and evaluated quality assurance activities and reported on compliance with established surveillance plans. Significant accomplishments include:

- Briefed management on team progress at weekly project management reviews.
- Performed data analysis and provided negotiation support for a \$139.1 million missile production buy, saving the US taxpayer \$13.4 million.

Defense Contract Audit Agency (Salt Lake City, UT; Baghdad, Iraq; Tel Aviv, Israel) **May 2008 – October 2015****SENIOR AUDITOR**

Responsible for conducting complex audits of defense contracts, in a wide array of specialties (e.g. defense applications, engineering, aerospace, communications, robotics, and software), in accordance with GAGAS. Significant Accomplishments include:

- Routinely managed numerous defense contract related audits consisting of proposals, forward pricing rates, defective pricing, and assist audits.
- Responsible for saving the US taxpayer more than \$100 million through detailed contract analysis and audit procedures.
- Selected twice for highly competitive overseas positions in Iraq (6 months) and Israel (2 years).
- Conducted test of controls and key processes through floor checks at forward operating bases throughout Iraq as part of the mandatory annual audits of the DoD's multi-billion-dollar contract.
- Autonomously performed technically complex audits at all Israeli defense contractor locations for DCAA command, located remotely in Germany.
- Mentored 3 auditors in obtaining their CFE credential.
- Served as guest instructor at the Defense Contract Audit Institute (DCAI) multiple times. Teaching classes on statistical sampling, regression analysis, report writing, and technical indoctrination.
- Pioneered and became the first auditor to acquire the DoD financial management level II certification.

Chris Harding, CPA**May 2018 - December 2021****SOLE PROPRIETOR**

Execute contracted internal audit services for local school districts and cities. Use proven knowledge and understanding of internal audit process, internal controls, risk management, and compliance auditing to provide ad-hoc services to community organizations. Audits are performed in accordance with the Institute of Internal Auditor's (IIA) International Professional Practices Framework (IPPF).

PROFESSIONAL CERTIFICATIONS

• Certified Public Accountant (CPA) License Number 7071683-2601	May 2009
• Certified Fraud Examiner (CFE) Member # 603637	May 2011
• Certified Internal Auditor (CIA) Certificate # 106253	February 2012
• DoD Financial Management Certification Level II	June 2015

EDUCATION**Weber State University**

Master of Business Administration MBA

May 2008

University of Utah

Bachelor of Science in Accounting

May 2006

Appendix C – Peer Review: Salt Lake County Auditor’s Office

This appendix includes the Association of Local Government Auditors (ALGA) peer review of the Salt Lake County Auditor’s Office completed in 2024, which received the highest possible rating of 'Pass'.



External Quality Control Review

of the
Office of the Salt Lake County Auditor

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

for the period August 1, 2022 to December 31, 2023



Association of Local Government Auditors

April 11, 2024

Mr. Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor
2001 S. State Street, Ste N3-300
Salt Lake City, UT 84190

Dear Mr. Harding,

We have completed a peer review of the Office of the Salt Lake County Auditor for the period August 1, 2022 to December 31, 2023. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Office of the Salt Lake County Auditor has received a rating of pass.

Based on the results of our review, it is our opinion that Salt Lake County, Utah's internal quality control system was adequately designed and operating effectively to provide assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period August 1, 2022 to December 31, 2023.

We have prepared a separate letter providing findings and recommendations to further strengthen your internal quality control system.

Angela Baxter
Hanover County, Virginia

Andrew Scoggin
City of Seattle, Washington



Association of Local Government Auditors

April 11, 2024

Mr. Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor
2001 S State Street, Ste N3-300
Salt Lake City, UT 84190

Dear Mr. Harding,

We have completed a peer review of the Office of the Salt Lake County Auditor for the period August 1, 2022, to December 31, 2023, and issued our report thereon dated April 11, 2024. Congratulations on passing your first GAGAS (Generally Accepted Government Auditing Standards) peer review. This remarkable accomplishment reflects not only your organization's commitment to excellence but also your dedication to upholding the highest standards of accountability and integrity in government auditing. We are offering this companion letter to offer findings and recommendations from our peer review.

We want to mention some of the areas in which we believe your office excels:

- We commend that your office proactively sought to go through the peer review process after 18 months of adherence to *Government Auditing Standards* when the normal review period is three years. We found that your office already has the foundational practices and culture in place to ensure that audits meet the *Standards*.
- In our conversations with management and staff, we sensed they are bought into the efforts your office is making to ensure compliance with the *Government Auditing Standards*.
- Your office has successfully adapted their processes to a new audit management software, without any major hiccups.

The journey to achieving and maintaining the highest standards in government auditing is ongoing, and your success in this peer review is a strong foundation for continued excellence and leadership in the field. In light of this being your first peer review, we offer the following findings and recommendations to enhance your organization's demonstrated adherence to *Government Auditing Standards*.

- The Conceptual Framework Approach to Independence Standards 3.27 to 3.34 ensures auditors maintain independence in both mind and appearance throughout their engagements. This approach requires auditors to apply a process of identifying threats to independence, evaluating the significance of these threats, and applying

safeguards to eliminate the threats or reduce them to an acceptable level. During our review of the Office's work papers, we noted opportunities to improve documentation of the office's process of applying safeguards to threats identified. As a best practice, independence reassessments should be documented at the beginning and conclusion of each engagement and during the follow-up audit process.

- Standard 8.33 requires a written audit plan for each audit. Auditors should update the plan, as necessary, to reflect any significant changes to the plan made during the audit. Page 21 of the Audit Manual states that the audit plan is documented in writing and updated when significant changes to the plan are made during the audit. In reviewing the Office's work papers, we did not observe any specific method of updating the plan if necessary. We recommend that methodology be developed so that workpapers can be standardized.
- Standards 8.108 to 8.110 underline the critical role of thorough and clear documentation in maintaining an audit's integrity, transparency, and accountability. They ensure that third parties can effectively review and understand audit work, contributing to the reliability and credibility of the audit findings. While reviewing the Office's workpapers, we did not observe specific conclusions regarding the validity and reliability of specific evidence. We recommend that such conclusions be made at an individual test level and/or a collective level to improve transparency.
- Standard 8.116 emphasizes the importance of finding audit documentation. This section outlines the necessity for auditors to prepare and maintain adequate documentation that supports the findings, conclusions, and recommendations of the audit. It specifies that the documentation should be detailed enough to allow an experienced auditor, having no previous connection to the audit, to understand the audit work performed, the evidence gathered, and the reasoning behind the auditors' conclusions. Page 27 of the Audit Manual references a finding development worksheet. Upon review of the Office's workpapers in AuditBoard, issues (or findings) are documented, which contain criteria, condition, cause and effect. The process for establishing the evolution of findings to the report in AuditBoard should be finalized, and the Audit Manual should be updated to reflect the new process.
- Standards 8.71 and 8.72 detail the importance of assessing the risk of fraud while conducting an audit. Our review found that your office is assessing fraud risk, but the documentation regarding this assessment could be improved. We recommend adding standard procedures and documentation noting explicitly how fraud has been assessed during an audit project, whether your office's Fraud Hotline has received related allegations,

We extend our thanks to you, and your staff we met for the hospitality and cooperation extended to us during our review.

Sincerely,



Angela Baxter
Hanover County, Virginia



Andrew Scoggan
City of Seattle, Washington



CHRIS HARDING
CPA, CFE, CIA

Salt Lake County Auditor

RICHARD JAUSSI
Chief Deputy Auditor

ROSWELL ROGERS
Policy Advisor

**OFFICE OF THE
SALT LAKE COUNTY
AUDITOR**
2001 S State Street, N3-300
PO Box 144575
Salt Lake City, UT 84114-4575

385-468-7200 | TTY 711



April 11, 2024

Lyndon S. Remias, CPA, CIA
ALGA Peer Review Coordinator
Virginia Beach City Auditor

Angela W. Baxter, CPA
Peer Review Team Leader
Director of Internal Audit
Hanover, Virginia

Andrew Scoggin
Peer Review Team Member
Assistant City Auditor
Seattle Office of City Auditor

Dear Peer Review Team:

Thank you for your thorough peer review of the Audit Services Division of the Salt Lake County Auditor's Office to determine our compliance with the Generally Accepted Government Auditing Standards (GAGAS) for August 1, 2022, through December 31, 2023. We are pleased you found our quality control system was adequately designed and operating effectively to provide reasonable assurance of our compliance with GAGAS.

We are grateful for the acknowledgment of the measures we have already put into place and value the illustrative guidance provided. Such insights are instrumental in refining our approach to ensure that our documentation is comprehensive and easily navigable for future peer reviews and for any parties interested in evaluating our audit work. Please find below our responses to your findings:

1. Regarding the Conceptual Framework Approach to Independence, we acknowledge the importance of meticulous documentation when applying safeguards against identified threats to independence. We will incorporate a standardized procedure for documenting independence reassessments at the end of each audit engagement, as well as during the follow-up process, to reinforce our compliance with Standards 3.27 to 3.31.
2. With respect to Standard 8.33 and the audit planning process, we recognize the opportunity for more thorough documentation. We are committed to developing a structured methodology for updating our audit plans. This will involve creating a consistent approach to documenting any significant changes during the audit, thereby ensuring our workpapers are comprehensive and up to date.

3. In response to the recommendations pertaining to Standards 8.108 to 8.110, we will enhance our workpaper documentation to include specific conclusions regarding the validity and reliability of individual pieces of evidence, as well as collective evidence. This will improve the clarity and transparency of our audit findings and will facilitate a better understanding of our audit work by third parties.
4. As for the audit documentation findings related to Standard 8.116, we will finalize the procedures that outline the progression of findings from their inception to their reporting in Audit Board. This will involve updating our Audit Manual to reflect these revised procedures, ensuring that our documentation is sufficiently detailed to enable any experienced auditor to understand the audit work, evidence, and conclusions.
We are committed to continuous improvement and will take immediate steps to integrate these recommendations into our practices. We plan to provide training to all relevant staff members to ensure consistent application of these enhancements across all future audits.
5. Concerning Standards 8.71 and 8.72 regarding fraud risk assessment, we acknowledge the need for more detailed documentation. We will create and implement standard operating procedures that specify how fraud risk is assessed within each audit. This will include a mandatory step to consult and document any relevant information from our office's Fraud Hotline. This enhancement will ensure that our fraud risk assessment process is transparent and verifiable in our documentation.
6. With regards to the recommendations on information system controls as per Standards 8.59 to 8.62, we understand the importance of explicit documentation in this area. We will refine our documentation practices to clearly demonstrate that information system controls have been considered and, where necessary, tested. Our revised documentation will outline the rationale for considering certain controls relevant, the method of evaluation conducted, and the conclusions drawn from such assessments.

Thank you for taking the time to participate in this external peer review. It was a pleasure working with such a knowledgeable and skilled peer review team. We recognize the peer review process is a valuable tool to help ensure quality, independence, and objectivity in the audit process. We look forward to future opportunities to participate in the peer review process with the Association of Local Government Auditors (ALGA).

Sincerely,



Chris Harding, CPA, CIA, CFE
Salt Lake County Auditor

Appendix D – Business License Application & Insurance Commitment

This appendix contains screenshots and confirmations of the submitted business license application and intent to secure the required \$2 million professional liability insurance policy.



Welcome to the
CPA Value Plan
Online Process

Application
Number:277041

Thank you for your firm information.

The premiums for your selected coverage options are provided below.

Limits of Liability Per Claim/Annual Aggregate	Annual Aggregate Deductible	Annual Premium
<input type="radio"/> 1,000,000/2,000,000	1,000	\$336.00

Policy Term: 8/05/2025 to 8/05/2026

Prior Acts Date: 8/05/2025

Claims expenses are paid in addition to limits of liability.

Premium Credits applied:

5.00% Engagement Letter

Additional Benefit available for the CPA Value Plan

When applying for the CPA Value Plan, you can now add CPA NetProtect coverage, which provides two significant enhancements to the network risk and privacy claim coverage included in your professional liability insurance policy. [Learn more](#) about this important coverage.

Network Limit Aggregate	Network Deductible Per claim	Extortion Sublimit Aggregate Sublimit of Network Limit	Extortion Deductible Per claim	Privacy Expense Limit Aggregate	Privacy Expense Deductible Per claim	NetProtect Premium
<input type="radio"/> \$100,000	\$1,000	\$15,000	\$1,000	\$100,000	\$0	\$ 219.00
<input type="radio"/> No thanks, I am not interested in adding this valuable coverage at this time.						

FATCA Notice: Please go to Aon.com/FATCA to obtain the appropriate W-9.

After inquiry of all owners, partners, officers and professionals of the firm and firm affiliates, if within the past 5 years you have: (1) become aware of claims, incidents, circumstances or events that could reasonably give rise to a claim involving matters of privacy injury, identity theft, denial of service attacks, computer virus infections, theft of information, extortion demand, damage to a third party network, or a customer's inability to rely on your network; (2) sustained a loss of or damage to your network that resulted in a loss of income; or (3) been the subject of any regulatory or disciplinary investigation or inquiry, please call 800-221-3023 before adding CPA NetProtect coverage.

Your agent is: Aon Insurance Services.

To complete this process, choose one of the options above, and select a payment option.

- I want to complete my purchase online now.
- I want to complete my purchase offline.
- I am not ready to make my decision at this time.

[Select new coverage options and recalculate premium quotation.](#)

[View benefits and features of the CPA Value Plan.](#)

Feedback

**Menu**[Initial Application](#)[Duplicate License](#)[Mailing Address Change](#)[Pending Prereqs](#)[Cart](#)[Logout](#)**Licensing Home Page**

Displayed below, are all process that you, or the facility you represent, are licensed to operate. The display may also include any pending applications currently in process for your program.

- To apply for a license, click on the **Initial Application** link in the Menu on the left.
- To request a duplicate copy of your license, click on the **Duplicate License** link in the Menu on the left.
- To update a license address, click on the **Mailing Address Change** link in the Menu on the left.

Name**Business / Facility** CPA Insight Solutions

Name:

Owner / Manager

Name: Chris Harding

Mailing Address

Street: 2410 W Temple View Ln

APT No / P.O. Box:

City, State, Zip: South Jordan, UT 84095

Phone: 3856950501

Email: chrishardingg@gmail.com

Licenses

C.P.A. Firm	View Checklist	
Profession:	Accountancy	License Number:
License Status:	Pending	Expiration Date:

ce.utah.gov/eGov/PaymentResult.aspx?answer=processed...     

dance Wookie_NAS Salt Lake County L... candcharding@ya... Recipes Air

Page

Application Submitted

Your application has been submitted and all fees have been applied to your card. Please print this page as your proof of submission and receipt of payment.

Application Information

Date Submitted:	5 August 2025
Applicant Name:	CPA Insight Solutions
License Number:	Pending
Process:	Apply for Initial License process

Payment Information

Authorization Code: 215020
Received Date: 8/5/2025 10:17:51 AM
Transaction #: 68922EAD1288694300001F9D0000BBA55250542D
Credit Card Number: XXXX XXXX XXXX XXXX
Fee Amount: \$90.00
Total Fee: \$90.00
Received Amount: \$90.00

[Print Receipt](#)

Now that you have submitted your application, you can check the status of your application on the Home Page at any time. [Click here to go to the Home Page.](#)

[Utah.gov Home](#) | [Utah.gov Terms of Use](#) | [Utah.gov Privacy Policy](#)
[Utah.gov Accessibility Policy](#) | [Translate Utah.gov](#)

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Submitter Name: Christopher W Harding
Submitter ID: 273221
Submitter Address: 2410 W Temple View Ln. UT 84095
Submitter Email: chrishardingg@gmail.com

Date/time: August 6, 2025
Receipt Version: 1

Receipt Summary

Total Transaction Fees: \$22.00
Total Payment Received: \$22.00

Receipt Details

Fees

Description / Transaction Type	Reference #	Work Order #	Filing Status	Filing Fees
Certificate of Assumed and of True Name - CPA Insight Solutions		W20250806881107	Submitted	\$22.00
Total				\$22.00

Payment Information

Payment Type	Payment Details	Amount
Credit Card	6893ACC535D26AAD00002B5400004E	\$22.00
Total		\$22.00

Submitter Account Information

WorkOrder #	Submitter ID	Submitter Name
W20250806881107	273221	Christopher W Harding

cityview.southjordanutah.gov/CityViewPortal/User

Bookmarks School Sites dance Wookie_NAS Salt Lake County L... candcharding@ya... Recipes Airbnb All Bookmarks

Home > South Jordan City Web Portal

South Jordan City Web Portal

Welcome Chris Harding

[Sign Out](#) [My Account](#) [My Items](#) [Portal Home](#) [Search for a Property](#)

My Items

[Expand All](#) | [Collapse All](#)

Note: You can collapse and expand individual sections by clicking the header of the section you wish to collapse/expand.

My Business License Items (1)

Filter Applications: [Show Active \(1 of 1\)](#)

Licensee Number	Name	Address	Status	Date Created
LCHO202500576	CPA Insight Solutions	2410 W Temple View Ln South Jordan, UT 84095	New	08/07/2025

[Upload Submittals](#)

Exhibit 2 – Fee Schedule at an hourly rate of \$125/hr

Timeline	Task Description	Estimated Hours	Cost
Sep 1 – Sep 13	Engagement Kickoff & Planning	12	\$1,500
Sep 14 – Oct 5	Policy Review & Risk Assessment	18	\$2,250
Oct 6 – Nov 15	Fieldwork: AUP Testing (P-Card, Travel, Cash)	54	\$6,750
Nov 16 – Dec 15	Fieldwork: AUP Testing (Utility, RDA, Food, Vehicles)	58	\$7,250
Dec 16 – Jan 10	Internal Controls Fieldwork & Gap Analysis	61	\$7,625
Jan 11 – Jan 25	Draft Findings & Report Compilation (AUP & IC)	22	\$2,750
Jan 26 – Feb 6	Audit Committee Support Materials	12	\$1,500
Feb 7 – Feb 21	Final Drafting, QA & Revisions	10	\$1,250
Feb 22 – Mar 7	Presentation Prep & Council Meeting	9	\$1,125
Mar 8 – Mar 15	State Submission & Wrap-Up	5	\$625
Total		261	\$32,625

Note: Vineyard City's scope effectively requires eight separate and distinct AUPs and eight internal control reviews. The \$125/hour rate is fully inclusive: no additional charges for travel, communications, or administrative time will be billed.

VINEYARD CITY

Request for Proposals (RFP)

Independent Financial Audit & Internal Controls Review

RFP No. 2025-61-101

I. Introduction & Purpose

Vineyard City (“City”) is soliciting sealed Proposals from qualified independent certified public accounting firms (“Proposer” or “Firm”) with a demonstrated reputation for excellence in government auditing, municipal finance, and compliance to:

- a. Perform an agreed-upon procedures (“AUP”) engagement to review the City’s FY 2023 to 2024 financial records.
- b. Conduct a targeted review of internal controls, policies, and procedures in the following high-risk areas:
 - o Purchase (P-) Card issuance & use
 - o Employee travel & reimbursement
 - o Municipal vehicle assignment & usage tracking
 - o Redevelopment Agency (RDA) payments & compliance
 - o Procurement of food (meals, events, employee recognition)
- c. Advise the City on best practices for establishing a standing Audit Committee.

The City seeks an objective, highly qualified firm with relevant experience serving municipalities to deliver clear, actionable recommendations that strengthen transparency, safeguard public funds, and align with Government Finance Officers Association (GFOA) “Best Practices” and guidance from the Utah State Auditor.

This engagement is not intended to duplicate or second-guess the findings or scope of a prior audit conducted by the Office of the Utah State Auditor. Rather, its purpose is to follow through on the recommendations identified in that audit and to strengthen the City itself to ensure independent, proactive oversight, and to reinforce public confidence in local financial management.

II. Procurement Authority

This RFP is issued pursuant to the Utah Procurement Code ([Utah Code Title 63G, Chapter 6a](#)), Utah Municipal Code ([Utah Code Title 10, Chapter 7, Section 86](#)) and the City’s own procurement ordinance. The City reserves all rights provided therein, including the right to cancel or amend this RFP at any time, to reject any or all Proposals, and to waive immaterial defects.

III. Project Scope

Task	Deliverables	Standards & References
Agreed-Upon Procedures (AUP)	AUP Report based on City-identified financial procedures for FY 2023 to 2024; Summary of findings and recommendations	SSAE No. 19 (Agreed-Upon Procedures Engagements), AICPA Attestation Standards, relevant Utah Code
Targeted Review of Internal Controls	Written evaluation of policies and procedures for each listed category; Risk-ranked findings matrix; Gap analysis against best practices; and an evaluation of the City's mechanisms for reporting and investigating employee misconduct, waste, or fraud, including whistleblower protections, staff awareness of reporting mechanisms, and tone at the top	COSO Framework; GFOA Best Practices; Utah State Auditor guidance
Audit Committee Guidance	Sample Audit Committee charter/bylaws; Qualifications and appointment process recommendations; Sample onboarding or training materials	GFOA "Audit Committees" Guidelines; IIA Standards

The AUP engagement shall include (but is not limited to):

- Review of transaction-level data for procurement and disbursement cycles;
- Review of compliance with internal spending thresholds and approvals;
- Sampling of employee reimbursements and credit card charges;
- Verification of year-end balances and fund transfers for selected fiscal years; and
- Compliance with key state laws, including [Title 10, Chapter 6 of Utah State Code](#).

The targeted review of internal controls shall include a review of internal controls, policies, and procedures in the following high-risk areas:

Conduct a targeted review of internal controls, policies, and procedures in the following high-risk areas:

- Purchase (P-) Card issuance & use;
- Employee travel & reimbursement;
- Municipal vehicle assignment & usage tracking;
- Redevelopment Agency (RDA) payments & compliance;
- Procurement of food (meals, events, employee recognition);
- Cash transactions;
- Utility billing, including verification that billed accounts correspond to valid City-owned meters;
- RDA cleanup material controls, including review of weigh-in and weigh-out documentation from transfer stations

Upon completion of the above-listed tasks, the Firm shall prepare final written reports summarizing all findings and recommendations. These reports will be:

- Presented to the Vineyard City Council in a public meeting;
- Submitted to the Utah Office of the State Auditor;
- Published on the City's official website and made available for public inspection under GRAMA; and
- Accompanied by an executive summary written in plain language for non-technical audiences.

The auditor shall prepare a slide deck or executive summary suitable for public presentation, present findings in a public City Council meeting, and participate in a Q&A session with the City Council.

Project Timeline:

Work should begin no later than September 2, 2025. Draft reports are due November 30, 2025. Final deliverables due by December 10, 2026, including public-facing report, submission to the Utah State Auditor, and digital publication.

IV. Proposal Requirements

Submit one (1) electronic PDF and three (3) hard-copy Proposals, clearly labeled "**RFP No. 2025-61-101 – Audit Services**". Page limit: 25 pages excluding required forms.

1. **Cover Letter** – Authorized signature, acknowledgment of addenda.
2. **Firm Qualifications** – Regional/national presence, peer review results, Utah municipal audit experience, staffing levels.
3. **Key Personnel** – Résumés, licenses, role descriptions, anticipated hours. Identify engagement partner residing in or licensed for Utah.
4. **Approach & Work Plan** – Methodology for each Task; timeline; data & staff needs; deliverable samples.
5. **Internal Control Review Expertise** – Demonstrated experience evaluating P-Cards, travel, fleet, RDAs, and food expenditures.
6. **Audit Committee Support** – Example charters, prior committee implementations.
7. **References** – At least three Utah local government entities audited in past five years.
8. **Cost Proposal – Submitted in a separate, sealed envelope** labeled "Cost Proposal – RFP 2025-61-101." Itemize fees by Task and year; include hourly rates for additional services.
9. **Required Forms** – Conflict of Interest Certification, Non-Collusion Affidavit, W-9, Utah Business License (or commitment to obtain), and Independence Certification.

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V. Evaluation Criteria (100 Points)

Criterion	Weight
Technical qualifications & municipal experience	25
Audit & controls review methodology	25
Key personnel expertise & availability	20
Quality of sample deliverables / innovation	10
References & past performance	10
Proposed cost	10

Short-listed Firms may be invited to oral interviews (virtual or in person).

VI. Anticipated Schedule

Milestone	Date (Mountain Time)
RFP issued	July 22, 2025
Deadline for written questions	Aug 5, 2025 – 2:00 PM
Addendum posted	As needed
Proposal due (sealed)	Aug 7, 2025 – 2:00 PM
Interviews (if held)	Aug 12-13, 2025
Notice of Intent to Award	Aug 20, 2025
Contract Approval	Aug 26, 2025
Contract start	Sept 2, 2025

VII. Questions & Addenda

Direct all questions in writing to:

Justine Marshall, Project Manager
Email: engineering@vineyardutah.gov
Subject: "Questions – RFP 2025-61-101"

Answers will be issued via written addendum on the City's procurement webpage. Firms are responsible for monitoring the site.

VIII. Contract & Legal Requirements

- **Term & Renewal** – Term-limited engagement based on tasks outlined herein.
- **Independence** – Firm must meet the independence requirements of GAO-3 (Government Auditing Standards), and shall not have provided financial, advisory, or consulting services to the City, its elected officials, or staff in the past three years that would impair its independence. The Firm shall certify in its Proposal that no conflict of interest exists, and must disclose any prior work performed for the City. The selected auditor will report directly to the City Council, not administrative staff, to ensure independence and objectivity.
- **Insurance** – Minimum \$2 million professional liability; \$1 million general liability; statutory workers' compensation.
- **Non-appropriation Clause** – Contract terminates if funds are not appropriated in any fiscal year.
- **Utah Records** – All records are subject to the Utah Governmental Records Access and Management Act (GRAMA).
- **E-Verify** – Firm shall certify participation in E-Verify pursuant to Utah Code § 63G-12-302.
- **Tax Compliance** – Proof of good standing with Utah State Tax Commission.

A Draft Professional Services Agreement is attached as Exhibit A. By submitting a Proposal, Firm agrees to accept the Agreement's terms or clearly identify requested exceptions.

IX. Reservation of Rights

The City, at its sole discretion, may:

- Reject any or all Proposals;
- Waive minor informalities;
- Seek clarification or negotiate terms;
- Cancel and reissue the RFP.

X. Attachments

- Exhibit A: Draft Professional Services Agreement
- Exhibit B: Required Forms (Conflict of Interest, Non-Collusion, W-9)
- Exhibit C: FY 2024 Audit Report (for reference)
- Exhibit D: Current P-Card, Travel, and Vehicle Policies

Issued this 22st day of July, 2025.

Prepared by the City Attorney's Office in coordination with the Finance Department.

EXHIBIT A

DRAFT PROFESSIONAL SERVICES AGREEMENT

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EXHIBIT B

REQUIRED FORMS

(Conflict of Interest Certification, Non-Collusion Affidavit, W-9, Utah Business License (or commitment to obtain), and Independence Certification)

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EXHIBIT C
FY 2024 AUDIT REPORT

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EXHIBIT D
CURRENT CITY POLICIES
(P-Card, Travel, Vehicle, and Purchasing)

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EXHIBIT E

CITY-IDENTIFIED PROCEDURES FOR AGREED-UPON (AUP) ENGAGEMENT

The selected auditor shall perform the following agreed-upon procedures, at a minimum:

1. P-Card Transactions

- Select a representative sample of transactions from FY 2023–2024.
- Verify presence of receipts, approvals, and policy compliance.
- Test for personal or inappropriate expenditures.

2. Employee Travel & Reimbursements

- Review a sample of reimbursement requests.
- Verify compliance with per diem and travel policy.
- Confirm required documentation is retained.

3. Cash Transactions

- Examine cash-handling policies and physical controls.
- Review deposits and reconciliations for selected months.
- Trace receipts to bank deposits.

4. Utility Billing & Meter Verification

- Select random utility accounts and verify billed meters are assigned to valid City-owned properties.
- Test accuracy of rate application.

5. RDA Payments & Transfer Station Controls

- Review a sample of cleanup-related payments.
- Verify that destination of materials matches expectations of removal operations

6. Procurement of Food

- Review selected food/meals purchases.
- Confirm appropriateness and documentation of purpose.

7. Vehicle Assignment & Use

- Review logs and assignments.
- Confirm compliance with usage policies.

EXHIBIT F

UTAH STATE AUDITOR REPORT

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EXHIBIT G

CITY ORGANIZATIONAL CHART AND DEPARTMENT CONTACT MATRIX

DRAFT

EXHIBIT H

REQUIRED COMMUNICATIONS & REPORTING PROTOCOL

1. Audit Liaison

The City will assign a staff liaison (not the City Manager or Finance Director) to coordinate logistics. All fieldwork, interviews, and document requests shall go through the Liaison.

2. Reporting Line

The auditor shall report directly to the City Council, not staff. Draft findings and final results will be presented at a public City Council meeting.

3. Public Meeting Requirement

The final report shall be formally presented in an open public meeting of the City Council. The auditor must be available to answer questions and to summarize key findings and recommendations.

4. Written Deliverables

A formal report, with:

- Executive summary in plain language
- Risk-ranked findings
- Recommendations with responsible department and remediation timeline

5. State Auditor Submission

The final report shall be submitted to the Utah State Auditor's Office within 15 days of City Council presentation.

6. Public Release

Reports will be published on the City's website and made available under GRAMA.

7. Optional Debrief with Staff

The auditor may be invited to conduct a Q&A or staff training session to review findings and improvements.

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Resources: Standards: *Utah Code 79-6-6;*
Information Contact: *Utah Administrative Rule R362*
AICPA Statements on Standards for Attestation Engagements (AT-C); GAO
Government Auditing Standards (GAS)

Utah Energy Tax Credits
energystaxcredits@utah.gov; (801) 538-8682

288 N 1460 W, Fourth Floor
Salt Lake City, UT 84116
(801) 538-8732
energy.utah.gov

This Guide is prepared to assist independent public accountants in planning, performing, and reporting on procedures established by the Utah Office of Energy Development. The independent public accountant obtains evidence from applying agreed-upon procedures to provide reasonable basis for the findings expressed in its report. This Guide includes but does not embrace all performance standards applicable to independent public accountants.

The agreed-upon procedures engagement is to be conducted in accordance with U.S. Government Accountability Office Government Auditing Standards, 2024 Revision, and AICPA Statements on Standards for Attestation Engagements (SSAE) Number 19, AT-C section 215, Agreed-Upon Procedures Engagements, issued December 2019. SSAE-23 is effective for engagements performed on or after December 15, 2025.

1. BACKGROUND

Utah offers a suite of tax credits for commercial projects that span significant infrastructure projects, as well as renewable energy, oil and gas, and alternative energy installations.

The High Cost Infrastructure Tax Credit Act encourages significant infrastructure investments in the state, supporting the cost-effective and sustainable delivery of Utah's commodities to domestic and global markets.

Tax credits may be granted to businesses whose Utah-based projects meet requirements defined by *Utah Code 79-6-6*. Qualifying projects and investments in infrastructure may include:

- Energy delivery (including hydroelectric energy storage systems, utility-scale battery storage systems, or nuclear power generation systems);
- Fuel standard compliance;
- Mineral processing;
- Underground mine processing;
- Emissions reduction;
- Water purification; and
- Water resource forecasting projects.

Qualifying infrastructure construction costs that are certified by the Utah Office of Energy Development (OED) and approved by the Utah Energy Infrastructure Authority Board will generally receive a post-performance, non-refundable tax credit of 30 percent of qualifying infrastructure-related state revenue generated during a qualifying tax period. The

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total tax credit authorized for a project can be 50 percent of the infrastructure construction costs or, if the high cost infrastructure project is a fuel standard compliance project, can be up to 30 percent of the infrastructure construction costs.

For each tax credit period, the infrastructure cost-burdened entity (Entity) applies for a tax credit certificate from the OED. If eligible, a tax credit certificate is issued to the Entity who may then claim a tax credit as provided by *Utah Code 79-6-6* and related rules. Tax credits authorized by OED are used as follows:

- For an Entity taxed as a C corporation, to offset the Entity's Utah state corporate income tax liability.
- For an Entity reporting as a pass-through entity (partnerships, limited liability companies, S corporations, trusts, and estates), the tax credit is passed through to the pass-through entity taxpayers and claimed on the ultimate pass-through entity taxpayers' income tax returns.

Unused tax credits can be carried forward for a period that does not exceed seven taxable years (refer to *Utah Code 59-5-305, 59-7-619, and 59-10-1034*).

Infrastructure-related state revenue is the amount of state tax revenue generated in a tax credit period by the Entity creating a high cost infrastructure project (Project) that is directly attributable to the Project, including:

- State income taxes:
 - For C corporations, calculated by applying the Utah current corporate tax rate to net Utah taxable income as reported on Form TC-20.
 - For pass-through entities, calculated by applying the current individual tax rate to Utah income allocated to pass-through entity taxpayers as reported on Forms TC-20S or TC-65 or TC-41.

(Only new state tax revenue generated by the Project is counted. The baseline amount is the state tax revenue generated during the taxable year prior to starting the project. State tax revenue generated in a tax credit period is reduced by the baseline amount. For newly created Projects, fuel standard compliance projects, emission reduction projects, or other projects outlined in Utah Administrative Rule R362, the baseline amount is zero.)

- State sales taxes:
 - This is the amount of Utah state sales tax paid by the Entity on taxable purchases for the Project.
(Only the state sales tax should be used. Local and county options sales tax, transient and highways tax, and other taxes are excluded. The state sales tax rate, effective January 1, 2025 is 4.85 percent.)
- State severance taxes:
 - This is the amount of Utah severance tax paid by the Entity on the value metals, oil, gas, natural gas, and other gaseous or liquid hydrocarbons extracted in Utah.

For fuel standard compliance projects, emission reduction projects, and other projects outlined in Utah Administrative Rule R362 infrastructure-related revenue means state revenues generated by an applicant after the completion of the project.

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Infrastructure construction costs are the costs associated with constructing the infrastructure portion of the project. Infrastructure construction costs are direct costs and certain indirect costs allocable to inherently permanent structures (real property) produced subject to capitalization under the Uniform Capitalization (UNICAP) rules of Internal Revenue Code Section 263A. Costs that are capitalized under Section 263A by the Entity are recovered through depreciation or amortization.

The Entity should have a process in place to isolate, document, and report the Project's infrastructure-related state revenue and infrastructure construction costs from other activities. The Entity's process should also facilitate compliance with applicable laws and rules. The Entity is responsible for the preparation and presentation of infrastructure-related information and related internal control.

Three parties are involved in the attest service covered by this Guide, namely:

- The responsible party, the Entity who is responsible for subject matter,
- The independent public accountant (IA) who performs procedures and issues a report intended to add credibility to the subject matter.
- The engaging party, the OED who may rely on both the Entity and the IA in judging the credibility of the subject matter.

An IA is engaged by the Entity to apply agreed-upon procedures to assist the OED in relying on reported information and determining compliance with *Utah Code 79-6-6* and related rules. The agreed-upon procedures applied by the IA will include verification of the Entity's infrastructure-related information prepared by the Entity. A report prepared by the IA is due to the OED within 300 days of the end of each reporting period. The report (uploaded by the IA to the OED) will include a schedule of infrastructure-related information (the Schedule) that provides the following information:

- The Project's infrastructure-related state tax revenue that has been generated during the taxable period for which the tax credit will be claimed;
- The infrastructure construction costs, excluding other capitalized construction costs and other Entity costs, incurred during the taxable period and to date for the Project;
- For the Project, a summary of significant transactions between the Entity and related entities or individuals; and
- A summary of tax credit certificates that have been issued to Entity for the Project.

The IA is to become familiar with the applicable resources and standards cited above.

AICPA Statements on Standards for Attestation Standards (AT-C) apply whenever an IA is engaged to issue or does issue an agreed-upon procedures report on subject matter that is the responsibility of another party (refer to AT-C sections 105 and 215). A compliance attestation includes engagements related to an entity's compliance with specified requirements of applicable laws and related rules (refer to AT-C section 315). Compliance requirements may be either financial or nonfinancial in nature.

Also, the procedures performed and reports issued by the IA should meet the standards for attestation engagements established by the Comptroller General of the United States in the most recent edition of *Government Auditing Standards* (refer to 2024 revision of *Government Auditing Standards* published by the U.S. Government Accountability Office).

IA's engaged to conduct agreed-upon procedures engagements should be licensed CPAs or persons working for licensed certified public accounting firms (refer to *GAS 7.79*).

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The IA is obligated to design, implement, and operate a system of quality management for engagements performed in its accounting and auditing practice that provides the firm with reasonable assurance that the firm and its personnel comply with professional standards and applicable legal and regulatory requirements and reports issued by the firm are appropriate under the circumstances (refer to AT-C 105.08 – .09 and *GAS* Chapter 5). The firm's most recent peer review report normally would be available in the peer review public file at https://peerreview.aicpa.org/public_file_search.html

The IA must follow ethical principles and independent standards and use professional judgment when performing this attestation engagement (refer to AT-C 105.28 and *GAS* Chapter 3).

In this agreed-upon procedures engagement, it is assumed that the OED (the engaging party) agrees to the unmodified procedures to be performed as enumerated in this Guide; the OED acknowledges that the procedures are appropriate for the intended purpose of the engagement.

Financial statements are not audited or issued. No opinion on the effectiveness of internal controls is issued. No opinion on compliance is issued. Rather, a report is presented specifying the procedures performed and the results (presented as findings) of performing those procedures. The engaging party and intended users assess for themselves the procedures and findings reported by the IA and draw their own conclusions from the work performed by the IA.

2. OBJECTIVES

The objectives of the IA are to:

- Apply to the Entity's Schedule and compliance with specified requirements procedures that the OED agrees to and acknowledges are appropriate to meet the intended purposes of the engagement,
- Issue a written report that describes the procedures applied and the IA's findings (results of applying the procedures), and
- To assist the OED in validating the Entity's Schedule and evaluating the Entity's compliance with specified requirements.

3. AGREED-UPON PROCEDURES TO BE PERFORMED BY THE INDEPENDENT ACCOUNTANT

The procedures to be performed are as follows:

A. Schedule of Infrastructure-Related Information (the Schedule)

1. Obtain a schedule of infrastructure-related information, prepared by the Entity, which provides the following information:
 - The Project's new infrastructure-related state tax revenue that has been generated during the taxable period for which the tax credit will be claimed.
 - The infrastructure construction costs incurred during the taxable period and to date for the Project.
 - For the Project, a summary of significant transactions between the Entity and related entities or individuals, disclosing relationships, purposes, and amounts of related-party transactions.
 - A summary of tax credit certificates that have been issued to Entity for the Project.

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2. Obtain an understanding of the Entity's preparation and presentation of the Schedule through:
 - Inquiring appropriate management and personnel.
 - Observing the Entity's activities and operations.
3. For state income tax revenue generated:
 - Inspect the Entity's income tax returns filed or to be filed for current tax year and baseline year.
 - Confirm amounts reported on the return match similar amounts included on the Schedule.
4. For sales tax paid:
 - Inspect the Entity's sales and use tax returns filed or to be file for each taxable period.
 - Confirm amounts reported on the returns match similar amounts included on the Schedule.

or

 - Obtain the Entity's detailed record of taxable purchases for the year.
 - Agree detailed record of taxable purchases for the year match similar amounts included on the Schedule.
 - Systematically select 10 percent (but no more than 40) paid invoices.
 - Agree information on selected paid invoices (amounts, dates, payee, purpose) with information on detailed record of taxable purchases.
 - Agree state sales tax rate with current publications.
 - Check math.
5. For severance tax paid:
 - Inspect the Entity's severance tax returns filed or to be file for each taxable period.
 - Confirm amounts reported on the returns match similar amounts included on the Schedule.
6. For infrastructure construction costs incurred:
 - Inquire and observe the Entity's method of isolating infrastructure construction costs from other activities.
 - Inspect applicable construction contracts.
 - Obtain the Entity's detailed record of infrastructure construction costs incurred (amounts, dates, payee, purpose) supporting amounts reported on the depreciation schedule.
 - Systematically select 10 percent (but no more than 40) paid invoices.
 - Agree information on selected paid invoices (amounts, dates, payee, purpose) with information on the detailed record of infrastructure construction costs incurred.
 - Ensure selected costs are related to approved infrastructure project.
 - Confirm that costs are net of refunds, adjustments, and allowances.
7. For tax credit certificates issued:
 - Obtain copies of tax credit certificates issued by the OED to the Entity
 - Compare information reported on the certificates with related information reported on the Schedule

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B. Compliance

When inspecting documentation supporting new state tax revenue and infrastructure construction costs, compare information to the following requirements:

- The project must be physically located in the State of Utah.
- Documentation should distinguish infrastructure-related costs from other project and Entity costs.
- Documentation supporting costs and tax filings should be retained for a time period to allow the OED and taxing authorities to assess tax liabilities and credits.
- Costs should be reported in the tax period when incurred.
- Costs should be incurred by the Entity and for the approved Project.
- Related-party transactions have been disclosed on the Schedule.

4. ENAGAGEMENT ADMINISTRATION

Terms of the Engagement

It is in the interests of both the Entity and the IA to document the agreed-upon terms of the engagement before the commencement of the engagement to help avoid misunderstandings. The form and content of the engagement letter or other suitable form of written agreement will vary with the engagement circumstances.

A sample engagement letter is provided as Appendix A to this Guide (refer to AT-C 215.15).

Communication with the OED

It may be necessary for the IA to communicate directly with the OED to understand the appropriateness (nature, timing, and extent) of the agreed-upon procedures to be performed as the OED best understands its own needs. Communication could include:

- Discussing the procedures to be applied with the appropriate representatives of the OED,
- Reviewing agreements with or correspondence from the OED,
- Providing a draft of the anticipated IA's report to the OED and obtaining its agreement, or
- When the IA finds it necessary to modify procedures enumerated in this Guide, requesting the OED to agree to the modified procedures and acknowledge that those procedures performed are appropriate for its purposes.

Written Representations

Written representations in the form of a letter addressed to the IA should be obtained from the Entity (and, when procedures are modified, from the OED). The representations should include the relevant elements listed in AT- C 215.27 and AT-C 315.25. The date of the written representations is the date of the IA's report. The written representations address the schedule of infrastructure-related information and compliance for periods covered by the IA's findings.

Written confirmation of oral representations reduces the possibility of misunderstandings between the IA, the Entity, and, if applicable, the OED. The person from whom the IA requests written representations is ordinarily a member of senior management or those charged with governance depending on, for example, the management and governance structure of the parties, which may vary by entity, reflecting influences such as size and ownership characteristics (refer to AT-C 215.A43).

A sample written representation letter is provided as Appendix B to this Guide.

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Documentation

For each agreed-upon procedures engagement performed under this Guide, the IA should prepare documentation (in addition to an engagement letter, written representations, and the IA's report) that is sufficient to determine:

- The nature, timing, and extent of procedures performed, including –
 - What was tested,
 - Who performed the work and the date the work was completed, and
 - Who reviewed the engagement work performed and the date and extent of such review.
- The results of the procedures performed and the evidence obtained.

The documentation should be retained by the IA for seven years and be available to the OED upon request.

5. REPORTING

A sample written report is provided as Appendix C to this Guide (refer to AT-C 315.26, AT-C 215 Example 4 and AT-C 315 Example 3).

A sample schedule of infrastructure-related information is provided as Appendix D to this Guide.

Findings are factual results of procedures performed. Findings are capable of being objectively verified and objectively described, which means that procedures to be applied to the subject matter are expected to result in reasonably consistent findings. Accordingly, findings exclude opinions or conclusions in any form as well as any recommendations that the IA may make (refer to AT-C 215.26, AT-C 215.A36 and *GAS* 7.84).

When the OED has established a threshold for reporting exceptions, the IA should describe such threshold in its report (refer to AT-C 215.25). Otherwise, the IA should present *all* the results of applying procedures to the specific subject matter in the form of findings (refer to AT-C 215.24 and AT-C 215.A37).

The IA should avoid vague or ambiguous language in reporting findings (refer to AT-C 215.26 and AT-C 215.A38).

The IA has no obligation to perform procedures beyond the agreed-upon procedures. However, if in connection with the application, and through the completion of, the agreed-upon procedures engagement, matters come to the IA's attention by other means that significantly contradict the subject matter or assertion referred to in the IA's report, the IA should discuss the matters with the OED and take appropriate actions, including determining whether the IA's report should be revised to disclose the matters (refer to AT-C 215.40).

In the event the practitioner encounters known or suspected fraud or noncompliance with laws or regulations in connection with the engagement, the practitioner should consider responsibilities under the AICPA Code of Professional Conduct and applicable law prior to communicating such information either to the responsible party or the engaging party (refer to AT-C 215.41 and AT-C 215.A74).

Because *GAS* incorporates by reference the AICPA's attestation standards, *GAS* does not require the IA to cite compliance with AICPA standards when citing compliance with *GAS* (refer to *GAS* 7.83).

The IA is to distribute its report to both the Entity and the OED (refer to *GAS* 7.85).

If certain necessary and detailed information is excluded from a report because of its confidential or sensitive nature, the IA should disclose in the report that certain information has been omitted and the circumstances that make the omission necessary.

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APPENDIX A – Engagement Letter

[Date]

[Board or officer of Entity]
[Name of Entity]
[Address of Entity]
[Identification of Project]

We are pleased to confirm our understanding of the services we are to provide for [Name of Entity] (the Entity). This letter will confirm the nature and limitations of the services we will provide and the various responsibilities and other terms of the engagement.

We agree to apply procedures which the Utah Office of Energy Development (the OED) has specified, enumerated in the Agreed-Upon Procedures Guide, to the schedule of infrastructure-related information (the Schedule) for [Name of Entity] for the year ended December 31, 202X, and the Entity's compliance with *Utah Code 79-6-6* and related rules for the period January 1, 202X to December 31, 202X. These procedures will be applied for the purpose of reporting our findings as a result of the procedures performed.

Agreed-Upon Procedures

We will conduct our engagement in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. We have no responsibility to determine the differences between the procedures to be performed and the procedures that we would have determined to be necessary had we been engaged to perform another form of attestation engagement.

The OED has the responsibility to agree to and acknowledge that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the Schedule for the year ended December 31, 2020 and determining whether the Entity complied with the specified statutory requirements identified above. Our report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of our report and may not meet the needs of all users of our report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The agreed-upon procedures are not designed to constitute an examination or review of the Entity's Schedule. Also, the agreed-upon procedures are not designed to constitute an examination or review of the Entity's compliance with *Utah Code 79-6-6* and related rules. Therefore, we will not express an opinion or conclusion on these matters. If we did perform additional procedures, other matters might come to our attention that would be reported to you.

Our report (which will include the Schedule) will list the procedures performed and our findings. We will distribute our report to officials of the Entity. We will also upload our report to the OED as specified by the OED.

The purpose of our report will be solely to describe the procedures performed on the Schedule and on compliance with specified requirements and to describe the results of applying those procedures without providing an opinion or conclusion. Accordingly, our report will not be suitable for any other purpose. Our report will contain such restricted-use language. We are also obligated to report known and suspected fraud and noncompliance with laws or rules that come to our attention during our agreed-upon procedures.

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Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

Management Responsibility

Our engagement will be conducted on the basis that the Entity's management acknowledge and understand that they have responsibility for:

- Designing, implementing, and maintaining internal control relevant to the Entity's Schedule and the Entity's compliance with *Utah Code 79-6-6* and related rules;
- Providing us with:
 - Access to all information of which management is aware that is relevant to the Entity's Schedule and compliance such as records, documentation, and other matters;
 - Additional information that we may request from management for performing the agreed-upon procedures; and
 - Unrestricted access to persons within the Entity from whom we determine it necessary to obtain attest evidence.

Engagement Administration and Fees

Our engagement is scheduled for performance beginning in March 202X and, unless unforeseeable problems are encountered, the engagement should be completed by May 15, 202X.

[Name of engagement partner], CPA is the engagement partner for the services specified in this letter and is responsible for supervising the engagement and signing the report.

Our fee for this service will be \$_____ and is payable when invoiced at the completion of this engagement. Finance charges of 1½ percent per month will be assessed on unpaid balances over 30 days old.

Prior to the completion of the engagement, we will request from management of the Entity written confirmation concerning representations made to us in connection with the agreed-upon procedures that, among other things, will confirm its responsibility for the accuracy and completeness of the Entity's Schedule and the Entity's compliance with *Utah Code 79-6-6* and related rules.

We agree to retain our attest documentation for seven years from the date of our report.

If any difference arises between the Entity and our firm related to services performed by us that cannot be resolved, the Entity and we agree first to try in good faith to settle the difference.

The attest documentation for this engagement is the property of [Name of CPA firm] and constitutes confidential information. However, we may be requested to make certain attest documentation available to the OED and other oversight agencies pursuant to authority given to them by law or regulation. If requested, access to such attest documentation will be provided under the supervision of [Name of CPA firm]'s personnel. Furthermore, upon request, we may provide copies of selected attest documentation to oversight agencies. The oversight agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. However, the Entity shall have the sole obligation or privilege of releasing any information obtained or prepared in performance of our procedures.

In accordance with the requirements of *Government Auditing Standards*, our most recent external peer review report can be viewed in the public file at www.aicpa.org.

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Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangement for our engagement including our respective responsibilities. If management has questions, please let us know. We appreciate the opportunity to be of service to the Entity and look forward to working with the Entity and its personnel.

Respectfully,

[Name of CPA firm]

RESPONSE:

This letter correctly sets forth the understanding of the Entity. Acknowledged and agreed on behalf of the Entity by:

Official's Signature: _____

Printed Name: _____

Title: _____

Date: _____

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APPENDIX B – Written Representation Letter

[Name of CPA firm]
[Address of CPA firm]

We are providing this letter in connection with your agreed-upon procedures on the schedule of infrastructure-related information (the Schedule) for the year ended December 31, 202X and related to the compliance of [Name of Entity] (the Entity) with *Utah Code 79-6-6* and related rules for the period January 1, 202X to December 31, 202X, for the purpose of reporting your findings to the Utah Office of Energy Development (the OED) and the Entity regarding the Schedule and the Entity's compliance.

We confirm, to the best of our knowledge and belief, as of [Date of report], the following representations made to you during your engagement:

- We are responsible for the accuracy and completeness of the Schedule and establishing and maintaining effective internal control relevant to the Schedule.
- The Schedule agrees with the underlying accounting information.
- We are responsible for the Entity's compliance with *Utah Code 79-6-6* and related rules and affirm our assertion about the Entity's compliance.
- We are responsible for establishing and maintaining effective internal control over compliance.
- We have performed an evaluation of the Entity's compliance with *Utah Code 79-6-6* and related rules and we are responsible for selecting and determining the suitability and appropriateness of the criteria upon which that evaluation was performed.
- We have disclosed any known noncompliance occurring after the period covered by your report.
- We affirm that all known matters contradicting the Schedule with the underlying accounting information or the Entity's compliance with *Utah Code 79-6-6* and related rules and any related communication from regulatory agencies or others have been disclosed to you, including communications received between December 31, 202X and the date of your report.
- We affirm that we have provided you with all relevant information and access, as applicable, as agreed upon in the terms of the engagement.
- We have responded fully to all inquiries made to us by you during the engagement.
- We understand that the purpose of your report is solely to describe the procedures performed on the Schedule and on compliance with specified requirements and to describe the results of applying those procedures without providing an opinion or conclusion. Accordingly, your report will not be suitable for any other purpose.

Entity Officer:

Signature: _____

Title: _____

Date: _____

Member of Management:

Signature: _____

Title: _____

Date: _____

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APPENDIX C – Independent Accountant’s Report on Applying Agreed-upon Procedures

[Board or officers of Entity]
[Name of Entity]
[Address of Entity]
[Identification of Project]

We have performed the procedures enumerated below, which were agreed to by Utah Office of Energy Development (the OED) and on the accompanying schedule of infrastructure-related information (the Schedule) of [Name of Entity] (the Entity) for the year ended December 31, 202X and related to the Entity’s compliance with *Utah Code 79-6-6* and related rules for the period January 1, 202X to December 31, 202X. The Entity’s management is responsible for the Schedule and its compliance with *Utah Code 79-6-6* and related rules.

The OED has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the Schedule for the year ended December 31, 202X and determining whether the Entity’s complied with the specified requirements identified above. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated finding are as follows:

[Enumerate procedures and findings]

We were engaged by the Entity to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Schedule and on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Entity and to meet other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

[Additional paragraph(s) may be added to describe other matters.]

This purpose of this report is solely to describe the procedures performed on the Schedule and on compliance with specified requirements and to describe the results of applying those procedures without providing an opinion or conclusion. Accordingly, this communication is not suitable for any other purpose.

[Signature of IA’s firm]
[City and state where the IA’s report is issued]
[Date of the IA’s report]

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APPENDIX D – Schedule of Infrastructure-Related Information

Infrastructure-related state revenue:

Utah income tax as reported on the Entity's income tax return	\$ 2,000,000
Baseline Utah state income tax generated	<u>-</u> ¹
Utah state income tax generated	2,000,000
Utah state sales tax as reported on Entity's sales and use tax returns	100,000 ²
Utah state severance tax as reported on Entity's severance tax return	<u>2,100,000</u>
Total infrastructure-related state revenue reported	<u><u>\$ 4,200,000</u></u>
Calculated eligible non-refundable credit of 30 percent of qualifying infrastructure-related state revenue generated during qualifying tax period	<u><u>\$ 1,260,000</u></u>

Infrastructure construction costs:

Infrastructure construction costs incurred	<u><u>\$ 15,000,000</u></u>
Calculated eligible non-refundable credit of 30 percent of qualifying infrastructure construction costs during qualifying tax period	<u><u>\$ 4,500,000</u></u>

¹ For fuel standard compliance project, infrastructure-related revenue mean state revenues generated by an applicant after the completion of a fuel standard compliance project. As a result, the baseline Utah state income tax generated is zero for this project is zero.

² Prorated sales tax reported on Entity's tax return for portion of rate related to state rate (70 percent) to exclude local and county options sales tax and transient and highways tax.

Total project to date:

	<u>Infrastructure- related State Revenue</u>	<u>Infrastructure Construction Costs Incurred</u>	<u>Tax Credit Certificates Issued for Taxable Period</u>
Period from June 1, 20X1 (inception) to December 31, 20X1	\$ 1,900,000	\$ 5,000,000	\$ -
Year ended December 31, 20X2	<u>3,800,000</u>	<u>30,000,000</u>	<u>-</u>
Year ended December 31, 20X3	<u>4,200,000</u>	<u>15,000,000</u>	<u>-</u>
Total project from inception	<u><u>\$ 9,900,000</u></u>	<u><u>\$ 50,000,000</u></u>	<u><u>\$ -</u></u>
Maximum calculated eligible non-refundable credit of 30 percent	<u><u>\$ 2,970,000</u></u>	<u><u>\$ 15,000,000</u></u>	