



## UTSSD WORK SESSION

August 12, 2025 - Starting at 5 p.m.

Uintah County Commission Large Conference Room

152 E 100 N, Vernal, UT 84078

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### Attendance -

Board Members: Shawn Labrum, Bob Leake, Ryan Cook, Sonja Norton, Mark Raymond

Additional Attendees: Jon Stearmer (Kunz), Doug Rasmussen (Smuin, Rich & Marsing), Quinn Bennion (Vernal City), Nick Rousseau (Vernal City), Carl Morton (Vernal City), Julie Joy-Hundley

### Working Session Notes -

#### 1. **Vernal City** - Quinn Bennion, Carl Morton (or new finance director)

- Introduction of new Finance Director (if available)
  - Nick Rousseau will be the new Finance Director
- Financial team and ILA agreement discussion
  - Contract will be reviewed and perhaps revised with dates
- Reporting requirements
  - Annual Audit Facilitation and Preparation
  - Monthly Financial Reports
  - Budget Preparation
- Process review and expectations
  - GL creation - Track separately Design Engineering and Construction costs for each project

#### 2. **Auditor Review** - Doug Rasmussen (Smuin, Rich & Marsing)

- Review auditing requirements
- Discuss PTIF accounts and best practices for funding and tracking projects

2024 - No transfers took place and the budget needs to be amended to reflect Debit Service account allocation

#### 3. **Fraud Risk Assessment** -

- Review any outstanding items on the Fraud Risk Assessment report required from the State Auditor for 2024 & 2025
  - 2024 completed and 2025 is work in progress

#### 4. **State Auditor Compliance Report**

- Review needed items to complete compliance for UTSSD
  - Deposit and Investment Reports (D&I Reports) Semi annually
    - Jun - 2025 Due
  - Transparency Reports

- Revenue
  - Jan-Mar 2025 (missing Revenue and if none then Exemption is needed)
  - Apr-Jun 2025
- Expense
  - Apr-Jun 2025

All items will be reviewed by the City of Vernal and Ryan will deliver the needed statements