

# UINTAH MOSQUITO ABATEMENT DISTRICT

## BOARD OF TRUSTEES MEETING MINUTES

September 11, 2025

The non-regular meeting of the Board of Trustees of the Uintah Mosquito Abatement District (UMAD) was held on September 11, 2025. The Board Meeting was held at the District office located at 1425 East 1000 South in Naples, Utah.

Telephonic participation for board members is available as per district policy adopted April 9, 2020.

### **Board Members - Present**

Ted Munford – Vernal City  
Dean Bell – Uintah County  
Cindy Mattinson – Uintah County

### **Administration - Present**

Danny Rasmussen – Director  
Trevor Weeks – Assistant Director

### **Board Members - Present by phone**

Lori Leatham – Ballard City

### **Public – Present**

Doug Morrill – Crossroads Accounting

### **Board Members - Absent**

Gary “Red” Hatch – Naples City

### **Public – Present by phone**

None

## **Board Meeting**

- 1. Call to order.**  
Dean Bell called the meeting to order at 6:00 PM.
- 2. Prayer or Inspirational Thought**  
Danny Rasmussen offered an opening prayer.
- 3. Pledge of Allegiance**  
Cindy Mattinson led the Pledge of Allegiance.
- 4. Roll Call**  
All attendees were present as listed above.

**5. Public input**

None

**6. 2024 Annual Financial Report (Audit) Crossroads Accounting Professionals, PLLC**

Presenter: Doug Morrill, Crossroads Accounting Professionals, PLLC.

Mr. Morrill presented and summarized the 2024 Annual Financial Report, which consisted of three components: Financial Audit, State Compliance Audit, and the Governmental Compliance Audit.

**Audit Summary and Findings**

1. **Financial Audit:** Financial Audit: Review of financials for the year ending December 2024 revealed a Clean Opinion.
2. **State Compliance Audit:** Review of the four permanent areas: Budgetary Compliance, Fund Balance, Fraud Risk Assessment, and Cash Management revealed a Clean opinion.
3. **Governmental Compliance Audit:** Review of Internal Control and Compliance.
  - a. **Finding:** An error in payroll processing resulted in duplicate payments to four Board Members in August 2024.
  - b. **Recommendation:** The district should review and update as necessary, its policies and procedures for reviewing and approving payment to its board members for their service. This should also include a reconciliation of board payments, at least annually, to ensure that control procedures are operating effectively. An action plan should be developed to recoup these duplicate payments in a timely manner.
  - c. **Action Plan:** Management confirmed the payments will be recouped in full from the affected Board Members by withholding board member payments during the next payroll in which the board members would typically receive compensation for their services. The district will also implement an enhanced review, approval and oversight process for all payments to board members.

Ted Munford made a motion to accept the financial statements report from audit as presented, and Cindy Mattinson seconded the motion. The motion passed unanimously with all in favor.

**7. Discussion of potential changes to the Board of Trustees Policies and Procedures Manual – SECTION IV: COMPENSATION**

**After a discussion, the board proceeded as follows:**

**1. Board Members payment schedule**

Board Member payment schedule is to remain the same.

**2. Control procedures for Board members pay**

Rasmussen will revise the Board Members Policy and Procedures Manual to incorporate a revision requiring a formal reconciliation report to be generated annually *before* the final Board Member payment of the year. This timing ensures sufficient opportunity to identify and correct any discrepancies prior to the final distribution, completing the reconciliation process within the fiscal year. The revised draft policy will be presented to the Board for formal approval at the next regularly scheduled meeting.

**3. Reconciliation of Board members payments.**

As determined in the previous board meeting, withholding of the next regularly scheduled Board of Trustees payment for four Board Members who were overpaid in August 2024 is scheduled for October 2025.

**8. Report on the Fraud Risk Hotline email and Dropbox**

Lori Leatham reported that no incidences had been reported to the hotline email. Rasmussen reported that no reports came to the box.

**9. Approval of the August 2025 Board Meeting Minutes**

Dean Bell made a motion to approve the August 2025 Board Meeting minutes as presented, and Cindy Mattinson seconded the motion. The motion passed unanimously with all in favor.

**10. Approval to purchase (1) new UTV with cab.**

Rasmussen proposed to hold off on the purchase of the UTV with a full cab system and instead purchase something similar to what the district currently has. Lori made a motion to approve the purchase of a new UTV similar to what they already have. Dean seconded the motion. The motion passed unanimously with all in favor.

**11. Manager's Report**

West Nile Virus cases: 27 statewide positive human cases; 1 case in Tri-County area, but none in Uintah County. No reported horse cases. Public notifications continue to be sent out.

**12. Items for next meeting's agenda.**

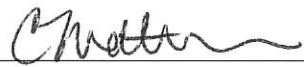
Review and Approval of the Revised Board Member Compensation Policy

13. Next regularly scheduled board meeting to be held October 9, 2025.

**14. Vote to Adjourn**

Dean Bell made the motion to adjourn. Lori Leatham seconded the motion.  
The motion passed unanimously with all in favor.

Attested  Date 10-9-25

Attested  Date 10/9/25