



NIBLEY CITY COUNCIL MEETING AGENDA
THURSDAY, OCTOBER 16, 2025 – 6:30 PM

In accordance with Utah Code Annotated §52-4-207 and Nibley City Resolution 12-04, this meeting may be conducted electronically. The anchor location for the meeting will be Nibley City Hall, 455 W 3200 S NIBLEY UT 84321-6337. The public may also view the meeting via the YouTube link provided at www.nibleycity.gov. Public comment should be submitted to cheryl@nibleycity.gov by 6:30 PM. Public comments with names and addresses will be read into the public record.

1. Opening Ceremonies (Garrett Mansell)
2. Call to Order and Roll Call (Chair)
3. Approval of the September 25, 2025, Meeting Minutes and the Current Agenda (Chair)
4. Public Comment Period¹ (Chair)
5. Planning and Zoning Commission Report
6. **Public Hearing:** Ordinance 25-32— An Ordinance Providing for the Compensation of and Department Heads of Nibley City (PH posted by 10-6-25)
7. **Discussion and Consideration:** Ordinance 25-32— An Ordinance Providing for the Compensation of and Department Heads of Nibley City (First Reading)
8. **Public Hearing:** Ordinance 25-31- Amending NCC 11.02.020 and 11.02.040 Parking Regulations for Non-motorized Equipment, Unregistered and Inoperable Vehicles
9. **Discussion and Consideration:** Ordinance 25-31- Amending NCC 11.02.020 and 11.02.040 Parking Regulations for Non-motorized Equipment, Unregistered and Inoperable Vehicles (First Reading)
10. **Discussion and Consideration:** Resolution 25-31— Appointing the Nibley City Representative to the Cache Mosquito Abatement District (CMAD)
11. **Discussion and Consideration:** Resolution 25-32— Amending Nibley City's Consolidated Fee Schedule (Garbage Collection Fees) (First Reading)
12. **Discussion and Consideration:** Resolution 25-33— Accepting the Fraud Risk Assessment for 2025 (First Reading)
13. **Workshop:** Weed Ordinance Modification
14. **Workshop:** 1200 West Traffic Calming
15. **Training:** Open and Public Meeting Act
16. **Council and Staff Reports**

Nibley City's next scheduled Council meeting will be on Thursday, November 6, 2025, at 6:30 PM

¹ Public input is welcomed at all City Council Meetings. 15 minutes have been allotted to receive verbal public comment. Verbal comments shall be limited to 3 minutes per person. A sign-up sheet is available at the entrance to the Council Chambers starting 15 minutes prior to each council meeting and at the rostrum for the duration of the public comment period. Commenters shall identify themselves by name and address on the comment form and verbally for inclusion in the record. Comment will be taken in the order shown on the sign-up sheet. Written comment will also be accepted and entered into the record for the meeting if received prior to the conclusion of the meeting. Comments determined by the presiding officer to be in violation of Council meeting rules shall be ruled out of order.

In compliance with the Americans With Disabilities Act, reasonable accommodations for individuals with disabilities will be provided upon request. For assistance, please call (435) 752-0431.

This Page Intentionally Left Blank



**Nibley City Council
Agenda Report for
October 16, 2025**

Agenda Item #6 & #7

Description	Public Hearing & Discussion and Consideration: Ordinance 25-32— An Ordinance Providing for the Compensation of and Department Heads of Nibley City (First Reading)
Presenter	Justin Maughan, City Manager
Staff Recommendation	Approval of Ordinance 25-32— An Ordinance Providing for the Compensation of and Department Heads of Nibley City and waive second reading
Reviewed By	Larry Jacobsen, Mayor Justin Maughan, City Manager

Background:

This Page Intentionally Left Blank

ORDINANCE 25-32

AN ORDINANCE PROVIDING FOR THE COMPENSATION OF ELECTED, STATUTORY OFFICERS AND DEPARTMENT HEADS OF NIBLEY CITY

WHEREAS, elected and statutory officers are required to devote a significant amount of time and talent to the effective administration of Nibley City; and

WHEREAS, elected and statutory officers should be fairly compensated for their time and expenses; and

WHEREAS, the Nibley City Council finds that enacting the proposed compensation increases as set forth in this Ordinance will comply with Utah Code requirements and will promote the public health, safety, and welfare of the residents of the City of Nibley, Utah; and

NOW, THEREFORE, BE IT ORDAINED BY THE NIBLEY CITY COUNCIL OF NIBLEY, UTAH THAT:

1. All previous salary or compensation ordinances regarding the elected and statutory officers and department managers listed below are hereby repealed.
2. The maximum compensation of the elected and statutory officers and department managers of Nibley City shall be as follows:

Office/Title:	2024-25 Annual Salary:	Proposed Maximum FY 25-26 Annual Salary	Christmas Bonus:	Annual Increase:
Recreation Director	\$90,804	\$102,000	\$300	\$11,196

3. Elected and statutory officers shall be paid on the same schedule as other municipal employees.
4. The compensation listed above is not inclusive of per diem, mileage, phone allowance or other expenses, which may be incurred in the course of conducting Nibley City business.
5. This ordinance shall become effective 16 Oct, 2025.

PASSED BY THE NIBLEY CITY COUNCIL THIS ____ DAY OF _____, 2025.

Larry Jacobsen, Mayor

ATTEST: _____
Cheryl Bodily, City Recorder

This Page Intentionally Left Blank

Agenda Item #8 & #9

Description	Public Hearing & Discussion and Consideration: Ordinance 25-31: Amending NCC 11.02.020 and 11.02.040 Parking Regulations for Non-motorized Equipment, Unregistered and Inoperable Vehicles (First Reading)
Presenter	Levi Roberts, City Planner
Staff Recommendation	Approve Ordinance 25-31: Amending NCC 11.02.020 and 11.02.040 Parking Regulations for Non-motorized Equipment, Unregistered and Inoperable Vehicles for first reading
Reviewed By	Levi Roberts, City Planner Evan Bigelow, Code Enforcement Officer Mayor Larry Jacobsen Justin Maughan, City Manager Joel Yellowhorse, City Attorney

Background:

Since directly regulating parking within the City, Staff has observed parking of non-motorized equipment, unregistered and inoperable vehicles within the public right-of-way that are often a hazard to users of the roadway, including motorists, bicyclists and other users. Without required reflective treatments, such equipment is difficult to see at night. In one instance, an unregistered vehicle was struck by a person traveling on an electric vehicle, which resulted in serious injuries. In addition, the enforcement of such vehicles and equipment, even when they are in violation of other parking regulations, is very difficult to enforce as the owner of such vehicles and equipment can often not be concluded without registration.

For these reasons, Staff is recommending this ordinance which prohibits parking non-motorized equipment, unregistered and inoperable vehicles within a public right-of-way. This recommendation was formulated after consultation with several other City representatives and the Board of the Utah Ordinance Compliance Association.

This Page Intentionally Left Blank

ORDINANCE 25-31

AMENDING NCC 11.02.020 AND 11.02.040 PARKING REGULATIONS FOR NON-MOTORIZED EQUIPMENT, UNREGISTERED AND INOPERABLE VEHICLES

WHEREAS, Nibley City regulates parking within Nibley City boundaries; and

WHEREAS, the parking of unregistered, inoperable and non-motorized equipment poses a potential safety hazard on public streets.

NOW, THEREFORE, BE IT ORDAINED BY THE NIBLEY CITY COUNCIL OF NIBLEY, UTAH THAT:

1. The attached amendments to Nibley City Code 11.02.020 and 11.02.040 be adopted.
2. All ordinances, resolutions, and policies of the City, or parts thereof, inconsistent herewith, are hereby repealed, but only to the extent of such inconsistency. This repealer shall not be construed as reviving any law, order, resolution, or ordinance, or part thereof.
3. Should any provision, clause, or paragraph of this ordinance or the application thereof to any person or circumstance be declared by a court of competent jurisdiction to be invalid, in whole or in part, such invalidity shall not affect the other provisions or applications of this ordinance or the Nibley City Municipal Code to which these amendments apply. The valid part of any provision, clause, or paragraph of this ordinance shall be given independence from the invalid provisions or applications, and to this end the parts, sections, and subsections of this ordinance, together with the regulations contained therein, are hereby declared to be severable.
4. This ordinance shall become effective upon posting as required by law.

PASSED BY THE NIBLEY CITY COUNCIL THIS ____ DAY OF _____ 2025.

Larry Jacobsen, Mayor

ATTEST: _____
Cheryl Bodily, City Recorder

This Page Intentionally Left Blank

11.02.020 Definitions

Unless the context otherwise requires, all references in the traffic code to:

- A. The "state road commission" or "state department of transportation" shall mean the city and its officers, departments, agencies and agents.
- B. "Local authorities" shall mean the city council.
- C. The "department of public safety of the state of Utah" shall mean the city law enforcement agency or its agent.
- D. "Magistrate" shall mean the justice of the peace or judge of the city.
- E. "Developed Park Strip" shall mean the area between the sidewalk and any concrete curbing against the asphalt of a drivable surface or roadway.
- F. "Bike Lane" shall be defined as the State of Utah defines a bike lane.
- G. "Mechanically Inoperable" includes, but is not limited to, flat tire, dead battery, any mechanical problem that would prohibit the immediate starting of the engine and proceeding in a normal manner, or any physical condition, such as missing or inoperable lighting, prohibiting lawful operation.
- H. "Lawfully operated" includes, but is not limited to, having current registration, inspection, and required equipment

11.02.040 Parking Regulations

- A. Signs; Erection: The city council may authorize or direct any person employed by the city to erect or install any sign or traffic control device required to enforce the provisions of this chapter.
 - 1. The City Council may, by resolution designate placement of traffic control devices or signs referenced herein to the Public Works Director.
 - 2. It shall be unlawful for any person to park or leave standing on any public road, street, alley, or city property any vehicle, trailer, or other obstruction in violation of a duly installed sign or traffic control device.
- B. Blocking Streets or Highways: In addition to the parking provisions contained in the Utah traffic code, as adopted by the city, it shall be unlawful for any person to:
 - 1. Remain standing, laying or sitting on any street or highway in such a manner as to obstruct the free passage of vehicular or pedestrian traffic thereon.

2. Willfully remain standing, laying or sitting on any street or highway in such manner for more than one minute after being requested to move by any police officer.
3. Willfully remain on such street or highway in such manner as to obstruct the free passage of any person or vehicle into or out of any property abutting upon the street or highway or any property having access to such street or highway.

C. Limited Parking:

1. **Parking At Curb:** No trailer or vehicle shall be parked with the left side of the vehicle next to the curb, except on one-way streets. It shall be unlawful to stand or park any motor vehicle in a street other than parallel with the curb and with the two (2) right wheels of the vehicle within twelve inches (12") of the regularly established curb line, except on those streets which have been marked for angle parking; then trailers or vehicles shall be parked at the angle to the curb indicated by such marks. Parking on a sidewalk, bike lane or within a developed park strip is prohibited.
2. **Vehicles For Sale:** It shall be unlawful to park any vehicle on any street for the purpose of displaying it for sale, or to park any vehicle from which merchandise is peddled on any public street.
3. **Time Limit:** It shall be unlawful for any person to park or leave standing on any public road, street, alley or city property any trailer or vehicle for forty eight (48) or more consecutive hours, and any trailer or vehicle so parked or left standing may be impounded or removed by the city's law enforcement agency. For purposes of impoundment and removal, the city's law enforcement agency may impound and remove any trailer or vehicle which reasonably appears to have remained unmoved for forty eight (48) consecutive hours. The cost of impoundment and removal shall be charged to the owner or any person who claims the impounded trailer or vehicle.
4. **Non-Motorized Equipment Parking Prohibited:** No person shall park any non-motorized equipment on any public street or public parking facility, including uncoupled trailers and snowplows. Such equipment must be properly stored in private off-street areas or commercial rental storage units. Equipment violating this section shall be subject to immediate impoundment.
5. **Parking Unregistered or Inoperable Vehicles:** It shall be unlawful to park upon any street, public right-of-way, or publicly owned or controlled property a

vehicle that is mechanically inoperable or cannot be lawfully operated on public streets.

D. Limited Winter Parking: It shall be unlawful to park any vehicle, trailer or other obstruction on any street in the city between November 1 of each year and April 1 of the following year between the hours of one o'clock (1:00) A.M. and eight o'clock (8:00) A.M. For purposes of this subsection, a street shall be within the confines of the curb and gutter, except in those cases where no curb and gutter exists, a street shall be that area bounded by a line twenty feet (20') from the edge of the pavement or within the right of way lines, whichever is less.

1. The city will not be liable for any damage occurring to any vehicle or equipment parked on any street or right-of-way, during street and right-of-way maintenance. Therefore, the owner of any vehicle parked in violation of this Section shall be liable for any and all loss, damage, or injury of any kind sustained by the owner, the City or any other person as a result of the vehicle being parked in violation of this Section, including without limitation as a result of any plowing or snow cleaning efforts of the City or others, and the owner shall fully indemnify the City against and hold the City harmless from any such loss, damage, or injury.

E. School Drop Off or Pick Up Prohibited:

1. It shall be unlawful for any person to park any vehicle or to drop off or pick up children of any age for the purpose of accessing school or educational facilities or property for any reason, in any area designated by signs or other traffic control device as prohibited areas.

F. Penalty: Any person who violates this section shall be guilty of an infraction; and upon conviction, such person shall be subject to a civil penalty as listed on the current approved Consolidated Fee Schedule for each offense.

This Page Intentionally Left Blank

Agenda Item #10

Description	Discussion and Consideration: Resolution 25-31— Appointing the Nibley City Representative to the Cache Mosquito Abatement District (CMAD) (First Reading)
Presenter	Larry Jacobsen, Mayor
Staff Recommendation	
Reviewed By	Larry Jacobsen, Mayor Amy Johnson, City Treasurer Justin Maughan, City Manager

Background:

Please refer to Resolution 25-31 language.

This Page Intentionally Left Blank

RESOLUTION 25-31

**A RESOLUTION APPOINTING NIBLEY CITY'S REPRESENTATIVE TO THE CACHE
MOSQUITO ABATEMENT DISTRICT BOARD OF TRUSTEES**

WHEREAS Nibley City Mayor with the advice and consent of the City Council, shall appoint Nibley's representative to the Cache Mosquito Abatement District Board of Trustees; and

WHEREAS, it has become necessary for Nibley City to appoint a new representative to the Cache Mosquito Abatement District Board of Trustees; and

WHEREAS Nibley City wishes to appoint Randy Feser as Nibley City representative to the Cache Mosquito Abatement District Board of Trustees.

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

1. Randy Feser is hereby appointed to serve as the Nibley City representative on the Cache Mosquito Abatement District Board of Trustees beginning October 16, 2025, through December 31, 2028.

PASSED BY THE NIBLEY CITY COUNCIL THIS _____ DAY OF _____, 2025.

Larry Jacobsen, Mayor

ATTEST: _____
Cheryl Bodily, City Recorder

This Page Intentionally Left Blank

Agenda Item #11

Description	Discussion and Consideration: Resolution 25-32— Amending Nibley City's Consolidated Fee Schedule (Garbage Collection Fees) (First Reading)
Presenter	Larry Jacobsen, Mayor
Staff Recommendation	
Reviewed By	Larry Jacobsen, Mayor Amy Johnson, City Treasurer Justin Maughan, City Manager

Background:

As part of the Cache Waste Consortium contract with Waste Management, a yearly adjustment as compared to the CPI is allowed. Waste Management is requesting a 5.1% increase in their collection rates.

Can	Current Price	Proposed Price	Additional Cost
64 Gallon Trash	\$15.87	\$ 16.67	\$ 0.80
96 Gallon Trash	\$16.91	\$ 17.77	\$ 0.86
Blue Recycling	\$ 5.36	\$ 5.63	\$ 0.27
Green Waste	\$11.14	\$ 11.70	\$ 0.56

This Page Intentionally Left Blank

RESOLUTION 25-32

A RESOLUTION AMENDING THE CONSOLIDATED FEE SCHEDULE (GREEN WASTE, 96 GALLON WASTE CAN, 64 GALLON WASTE CAN AND BLUE RECYCLING CAN)

WHEREAS, State Law and the City Code empower the Nibley City Council to set rates and charge fees for services provided by Nibley City;

WHEREAS, Nibley City has historically set rates and fees for services through various resolutions from time to time as needed;

WHEREAS, The current contract between the Cache Waste Consortium and Waste Management allows for a yearly adjustment to services relative to the Consumer Price Index (5.1%).

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE NIBLEY CITY COUNCIL THAT:

1. The following Proposed rate changes shall be implemented into the Nibley City Consolidated Fee Schedule:

Service	Current Price	Proposed Price	Additional Cost
64 Gallon Trash	\$15.87	\$ 16.67	\$ 0.80
96 Gallon Trash	\$16.91	\$ 17.77	\$ 0.86
Blue Recycling	\$ 5.36	\$ 5.63	\$ 0.27
Green Waste	\$11.14	\$ 11.70	\$ 0.56

2. This Resolution does not repeal, abrogate, annul, or impair in any way the existing resolutions or ordinances of the City except to modify the rates, fees, and charges reflected in the Consolidated Fee Schedule. All rates, fees, or charges not listed in the Consolidated Fee Schedule which are contained in or promulgated pursuant to any current resolution or ordinance shall remain in full force and effect, unless and until duly modified. All resolutions or ordinances which set forth rates, fees, or charges which are contained in the Consolidated Fee Schedule are hereby superseded by the Consolidated Fee Schedule.

3. This Resolution shall take effect for services beginning October 1, 2025.

Adopted by the Nibley City Council this _____ Day of _____, 2025.

Larry Jacobsen, Mayor

ATTEST: _____
Cheryl Bodily, Nibley City Recorder

This Page Intentionally Left Blank

Agenda Item #12

Description	Discussion and Consideration: Resolution 25-33— Accepting the Fraud Risk Assessment for 2025 (First Reading)
Presenter	Justin Maughan, City Manager
Staff Recommendation	
Reviewed By	Larry Jacobsen, Mayor Amy Johnson, City Treasurer Justin Maughan, City Manager

Background:

Fraud Risk Management in the State of Utah focuses on minimizing the risk of fraud within governmental entities by implementing internal controls and regular assessments, as well as promoting fraud awareness. Utah's Office of the State Auditor has developed a Fraud Risk Assessment tool that helps local governments evaluate their vulnerability to fraud and identify areas for improvement. This assessment emphasizes practices such as segregation of duties and regular audits to ensure transparency and accountability with city finances.

Additionally, Utah's fraud risk management strategy encourages the development of clear policies on fraud prevention and reporting. It also highlights the importance of ongoing training for employees and elected officials to identify potential fraud risks. Active oversight from city councils plays a role in this process, ensuring that any risks are promptly addressed to protect public resources and maintain public trust.

Nibley City uses this tool annually to ensure that we are following the best practices and meeting the best standards possible.

Staff members are holding the internal audit this week with the help of Council Member Garrett Mansell. This gives our office a chance to show Garrett the things we do every day to maximize the value given to our citizens.

This Page Intentionally Left Blank

RESOLUTION 25-33

**A RESOLUTION ACCEPTING THE FRAUD RISK ASSESSMENT
OF NIBLEY CITY FOR 2025**

WHEREAS, Nibley City is required to complete a fraud risk assessment and Basic Separation of Duties per state requirement; and

WHEREAS, Nibley City regards its fiduciary responsibilities among its highest of priorities; and

WHEREAS, the Nibley Council has adopted formal policies and practices regarding financial risk; and

WHEREAS, City Staff are regularly trained in the above-mentioned policies and practices; and

WHEREAS, the City received a score of 375 out of 395 on the attached fraud risk assessment; and

WHEREAS, the City was able to answer “yes” to all questions on the Basic Separation of Duties questionnaire.

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

1. Nibley City Council accepts the Fraud Risk Assessment and Basic Separation of Duties questionnaire as presented.

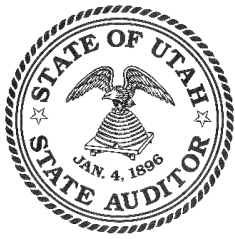
PASSED AND ADOPTED BY THE NIBLEY CITY COUNCIL THIS ____ DAY OF _____ 2025.

Larry Jacobsen, Mayor

ATTEST:

Cheryl Bodily, City Recorder

This Page Intentionally Left Blank



Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

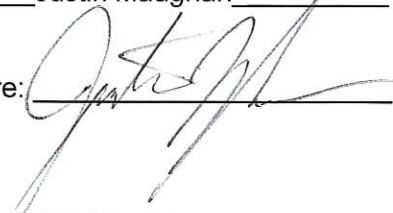
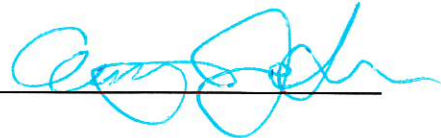
*Total Points Earned: 395/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	20	20
9. Does the entity have a formal audit committee?	20	20

*Entity Name: Nibley City

*Completed for Fiscal Year Ending: 2024-2025 *Completion Date: 9/22/2025

*CAO Name: Justin Maughan *CFO Name: Amy Johnson

*CAO Signature:  *CFO Signature: 

*Required



Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☑ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

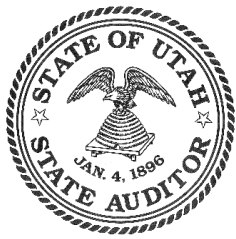
Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control



Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
 - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
 - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
 - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
 - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
 - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrals to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
 2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
 3. Establishes a reporting structure with senior management reporting to the governing body.
 4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
 5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
 6. Communicates the public nature of purchase records.
 7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
 8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
 2. Establishes procedures for independent review and reconciliation of each card.
 3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
 4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
 5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
 2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
 2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
 3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
 2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
 - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
 - b. Audit committee:
 - i. Reviews available evidence.
 - ii. Determines if further investigation is merited. If so;
 - Sets the scope of audit
 - Sets a budget
 - Sets a timeline
 - Provides resources
 - c. Audit results are reported to the audit committee.
 - d. Audit committee approves findings and recommendations.
 - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
 - f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.

Agenda Item #13

Description	Workshop: Weed Ordinance Modification
Presenter	Levi Roberts, City Planner
Staff Recommendation	
Reviewed By	Levi Roberts, City Planner Justin Maughan, City Manager

Background:

Nibley City Code 7.04 includes restrictions on Weeds within Nibley City. The City currently works with the Cache County Vegetation Mangement Division to eradicate weeds that are considered noxious by the Utah State Department of Agriculture. However, in addition to the general eradication of noxious weeds, Nibley City Code includes a provision to limit the height of weeds, grass or brush. This provision of height restriction generally falls outside the County's jurisdiction of weed control. The current ordinance is very vague and difficult to enforce. The purpose of this workshop is to discuss this provision and provide direction to Staff, including the purpose of such a height restriction and potential approaches to improving the ordinance.

This Page Intentionally Left Blank

Agenda Item #14

Description	Workshop: 1200 West Traffic Calming
Presenter	Tom Dickinson, City Engineer
Staff Recommendation	
Reviewed By	Larry Jacobsen, Mayor Tom Dickinson, City Engineer Levi Roberts, City Planner Justin Maughan, City Manager

Background:

Changes made on 1200 West since October 2024:

1. Tapered ends put both directions at intersection/cross walks
2. Installed reflectors on top of protective wall
3. Painted stop bars at intersections to give clear place for cars to stop
4. Painted edges of mountable islands with reflective white paint
5. Cleared all roadway, pedestrian and bike pathways of snow
6. Conducted speed studies
7. Made design modifications to mountable islands for Phase 5 currently under construction. Reduced the height and slid them back 1 foot

The speed limit has remained at 25 mph, intended to be 35 mph. Change will likely happen when Phase 5 is complete.

This Page Intentionally Left Blank

Agenda Item #15

Description	Training: Open and Public Meeting Act
Presenter	Cheryl Bodily, City Recorder/HR
Staff Recommendation	
Reviewed By	Larry Jacobsen, Mayor Justin Maughan, City Manager

Background:

The Nibley City Council should receive training regarding the Open and Public Meeting Act (or OPMA) at least annually according to Utah Code 52-4-104. This training is also required to satisfy the requirements of Nibley City's internal and external audit.

- **Who must complete it:** All public governing body members
- **Time frame for completion:** Yearly
- **Who provides it:** Anyone the presiding officer deems appropriate
- **Who tracks it:** Presiding officer, in conjunction with records officer
- **Who enforces it:** Office of the Attorney General and County Attorney
- **Statute:** OPMA statute can be found in Utah State Code 52-4:

<https://le.utah.gov/xcode/Title52/Chapter4/52-4-S101.html>

Link to the training:

<https://training.auditor.utah.gov/courses/open-and-public-meetings-act-training-2025>

This Page Intentionally Left Blank