Administrative Control Board Meeting
For the Box Elder and Perry City Flood Control
Special Service District
Perry City Offices – 1950 S Highway 89
Tuesday March 10, 2026, 5:15 p.m.

1. Welcome & Call to Order
2. Public Comments
   (1) Please speak only once (Maximum 3 Minutes) per agenda item.
   (2) Please speak in a courteous and professional manner.
   (3) Do not speak to a specific member(s) of the Board, Staff, or Public. (Please speak to the Chairman of the Board Members as a Group)
   (4) Please present possible solutions for all problems identified; and
   (5) No decisions will be made during this meeting if the item is not specifically on the agenda.
3. Discussion/Action Items
   A. EAP – Emergency Action Plan update Matt Robertson
   B. Bench Road update – Matt Robertson
   C. Fraud Risk Assessment/Self Evaluation Review
   D. Bylaws
4. Approve Meeting Minutes
   - January 20, 2026
5. Motion to approve Invoice Payments (Roll Call Vote)
6. Board Member Items & Items for Next Agenda (Next regular meeting April 21st)
7. Adjournment

**Certificate of Posting**

The Undersigned Duly Appointed Official Hereby Certifies that a copy of the foregoing Agenda was sent to each Member of the Board and posted in Three Locations at the Perry City Offices, Dale Young Park, Perry City Park on this 3rd day of March 2026. Any individual Requiring Auxiliary Services should contact the City Offices at least 3 days in advance (435-723-6461)

______________________________________

Tyra M Bischoff, Board Clerk

**The Bylaws of the Box Elder County**
**and Perry City Flood Control Drainage Special Service District**
**Adopted: ____________**

**Article I: Name and Purpose**

**1.01** **Name:** The name of this entity shall be the Box Elder County and Perry City Flood Control Drainage Special Service District (hereafter "District").

**1.02** **Purpose:** The District is governed by a Board of Trustees (hereafter "Board") who oversee the District's operations to ensure the effective provision of flood control, drainage, and related services to District residents. The overarching goal is to protect public health, safety, and welfare by minimizing losses from flood conditions. The District boundaries are the same boundaries as Perry City. However, the District operates as a separate entity.

**Article II: Powers and Duties**

**2.01** **Statutory Powers:** The Board shall exercise all powers of the District as specified in Utah Code Title 17D, Chapter 1, and Title 17B, Chapter 1.

**2.02** **General Duties:** The Board manages the business of the District including, but not limited to, budget powers and the financing of specific projects, limited only as required by applicable provisions of the Utah Code.

**2.03** **Financial Responsibilities:** The Board shall oversee district finances and ensure an annual audit or self – evaluation is performed. It must also comply with all state reporting requirements.

**Article III: Board of directors**

**3.01** **Composition:** The Board shall consist of 5 voting members appointed by the Mayor (and approved by the City Council) and 2 alternate members, one from the City Council and one from Box Elder County. Each member shall be a registered voter within the District. Alternate members shall vote only in absence of a voting member, with the City Council member first, and the Box Elder County member voting when two or more voting members are absent.

**3.02** **Terms:** Each Board member serves a 4-year term and is eligible for re-appointment. Board members may be removed for cause by a majority vote of the Board.

**3.03** **Vacancies:** Any vacancy may be filled by the Board at a regular or special meeting and in accordance with Utah code 17B-1-304.

**3.04** Compensation. The Board may fix compensation as provided by state law. The Board may provide a stipend for training and as otherwise allowed by the Board. The Board and its officers are eligible for reimbursable expenses related to the District and per diem.

**Article IV: Officers**

**4.01 Officers:** The Board will elect a Chair, Vice-chair, and Treasurer. The Board Clerk is designated by Perry City.
**4.02 Officer Positions:** The positions of Chair, Treasurer and Clerk must be held by different people.
**4.03 Duties of Officers:**

- **Chair**: Presides over all board meetings.
- **Vice-chair:** Presides in absence of the Chair.
- **Treasurer:** Oversees the District's financial administration.
- **Clerk:** Keeps accurate records of Board meetings and official documents.

**Article V: Meetings**

**5.01 Regular Meetings:** The Board shall determine the schedule for regular meetings.
**5.02 Open Meeting Act:** All meetings of the Board are subject to the Utah Open and Public Meetings Act set forth in Title 52, Chapter 4 of the Utah Code.
**5.03 Quorum:** A quorum shall be required to conduct official business, as defined by state law.

**Article VI: Official Records**

**6.01 Record-keeping:** The Board through its Clerk maintains official District records including meeting minutes, policies, and financial documents, in accordance with state law.
**6.02 Public Access:** All public records shall be made available to the public as required by law.

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

# 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 *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? | X | 200 |
| 2. Does the entity have governing body adopted written policies in the following areas: | | |
| a. Conflict of interest? | X | 5 |
| b. Procurement? | | 5 |
| c. Ethical behavior? | X | 5 |
| d. Reporting fraud and abuse? | | 5 |
| e. Travel? | | 5 |
| f. Credit/Purchasing cards (where applicable)? | | 5 |
| g. Personal use of entity assets? | | 5 |
| h. IT and computer security? | | 5 |
| i. Cash receipting and deposits? | | 5 |
| 3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team? | X | 20 |
| a. Do any members of the management team have at least a bachelor's degree in accounting? | X | 10 |
| 4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior? | X | 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 |
| 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? | X | 20 |
| 7. Does the entity have or promote a fraud hotline? | | 20 |
| 8. Does the entity have a formal internal audit function? | X | 20 |
| 9. Does the entity have a formal audit committee? | | 20 |

*Entity Name: Box Elder and Perry Flood Control Special Service District

*Completed for Fiscal Year Ending: 2025 *Completion Date: 2/17/2026

*CAO Name: Kevin Pebley *CFO Name: Michael Harper

*CAO Signature: ____________ *CFO Signature: ____________

*Required

# 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

# 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.

# Financial and Compliance Self-Evaluation Form for LOCAL GOVERNMENT ENTITIES with Total Annual Revenues & Expenses Less than $350,000

**For years ending June 30, 2024, and later**

**SECTION 1. BACKGROUND:** Governing bodies are responsible for ensuring that entity resources are used in an efficient, effective, and lawful manner. As such, governing body members should take a proactive role in monitoring and evaluating the entity's financial and compliance processes.

The Office of the State Auditor (OSA) developed the following procedures to assist governing bodies with:

- improving or implementing good business practices;
- complying with policies, procedures, and laws; and
- limiting the potential for misuse of resources.

**SECTION 2. INSTRUCTIONS:**

***This self-evaluation must be completed by a member of the governing body (Evaluator)***, such as a town council member or district board member, **who <u>does not</u> handle the entity's finances**. For example, in an entity with only three board members where the board chair also serves as the chief administrative officer, and the other two board members serve as the clerk and treasurer, the board chair would be the Evaluator and perform the procedures on this form. For procedures and questions where 'financial staff' are referenced, using the previous example, 'financial staff' would be the board members who serve as the clerk and treasurer. Otherwise, financial staff are those individuals who are charged with maintaining the entity's finances.

The Evaluator will examine financial documents (see Section 3 below for a list of documents), inquire with financial staff, and then address the form questions. The questions are designed so that "No" responses indicate weaknesses or noncompliance. **For all "No" responses, the Evaluator must provide, in the designated column, a corrective action plan that will remedy the weakness or noncompliance going forward.**

We anticipate the time to complete this form to be 4 to 8 hours; however, completion may take only 2 hours if the entity is very well organized. **The completed form is required to be submitted to the OSA within 180 days after the fiscal year-end as part of the annual reporting package via our reporting website:** reporting.auditor.utah.gov. Please note that your uploaded form will be available to the public, and the answers provided on this form are subject to audit by the OSA or its designee.

NOTE: The entity may choose to contract with a CPA or other finance professional who does not handle the entity's finances to complete this form. Access the *Approved Vendor List* at: resources.auditor.utah.gov.

For additional assistance understanding this form, please contact Seth Oveson at 435-572-0440 or soveson@utah.gov.

**SECTION 3: DOCUMENTS NEEDED TO COMPLETE THE SELF-EVALUATION PROCEDURES**

To reduce the amount of time in completing this form, the Evaluator should obtain the following documents **<u>before</u>** performing the self-evaluation procedures:

1. Written financial policies and procedures.
2. The original budget, any amended budgets, and the final budget.
3. Newspaper notices or information from the Utah Public Notice Website (pmn.utah.gov) of all budget hearings.
4. The year-end financial report (also referred to as the "financial statements" or "Financial Survey").
5. The accounting records worksheet—for example, the book checkbook register; the ledger; or transactions maintained in a spreadsheet, QuickBooks, or other electronic software.
6. Copies of all financial reports presented to the board/council during the year.
7. Copies of bank statements and bank reconciliations for all entity accounts for the entire fiscal year.
8. Copies of all cash receipt logs or receipt books for the year.
9. Copies of all credit card or purchasing card statements for the entire fiscal year.
10. Board/Council meeting minutes for the year, including budget hearings.
11. Copies of the Treasurer's Crime Insurance documents (see question 32 for more information).

## SECTION 4. PROCEDURES & QUESTIONS:

- Every question must be marked as either "Yes," "No," or "N/A" if appropriate.
- For any "No" responses, describe how the weakness will be corrected in the comments / corrective action column. Please attach any additional information as needed to detail the corrective action.

**Entity Name:** Box Elder and Perry Flood Control District

**For Fiscal Period Ending:** 2025

| Procedures & Questions | Yes | No | N/A | Comments / Corrective Action |
|---|---|---|---|---|
| **GENERAL** | | | | |
| **Procedure:** Obtain copies of or access to, the entity's written financial policies and procedures. Note: Policies should be written. If no written policies exist, question #1 below should be answered with "No." | | | | |
| 1. Do the policies and procedures address the following: | | X | | we don't have anything written but will do so |
| a. Receiving, recording, and timely deposit of funds? | | | | |
| b. Purchasing? | | | | |
| c. Approval of disbursements? | | | | |
| d. Records requests (GRAMA) – the adoption of a uniform fee schedule if fees are being charged? | | | | |
| e. Record retention? | | | | |
| f. Conflicts of Interest | | | | |
| **Procedure:** Ask financial staff questions about the policies above to determine their knowledge of the policies. | | | | |
| 2. Per your discussion, are staff knowledgeable of the policies? | | X | | We will create written procedures and discuss as board |
| **Procedure:** Ask the financial staff how they keep up to date on new State, accounting, and compliance requirements and about any training they have received during the past year. Review any certificates or other training materials if available. | | | | |
| 3. If financial expertise is lacking, has help been sought from peers, auditors, or outside consultants? | X | | | We use Davis & Bott CPA |
| **BUDGET** | | | | |
| **Procedure:** Obtain copies of (1) the original budget, any amended budgets, and the final budget presented at budget hearings; (2) the related budget hearing meeting minutes and (3) the newspaper notices for those meetings (or information of the meeting notices from the Utah Public Notice Website (utah.gov/pmn/). | | | | |
| 4. Was the required 7-day notice given to the public for all budget hearings (i.e., for original, amended, and final budget)? EXCEPTION: Notice is not required to amend an enterprise fund budget. | X | | | |
| 5. Was the original budget approved by the governing body before the start of the fiscal year? | X | | | |
| 6. Did the original budget include three columns of data – (1) actual revenues/expenses from the last completed fiscal year, (2) estimated total revenues/expenses for the current fiscal year (i.e., the year about to end at the time the budget was created), and (3) budget estimates for the upcoming fiscal year? (see example below) | X | | | |

| Procedures & Questions | Yes | No | N/A | Comments / Corrective Action |
|---|---|---|---|---|

## EXAMPLE BUDGETS

### Budget for FYE 12/31/15 (prepared in Nov 2014)

| Description | 1<br>Actual Amts of Last Completed Fiscal Year | 2<br>Estimated Current Fiscal Year Amts | 3<br>Budget Estimates for Upcoming Fiscal Year |
|---|---|---|---|
| Property Taxes | $56,852 | $55,450 | $56,000 |
| Building Permits | $42,139 | $39,271 | $43,000 |
| | This is the entity's final, end-of-year amount from FYE 12/31/13 | This is what was estimated would be the final, end-of-year amount for FYE 12/31/14 | This is the entity's estimate for FYE 6/30/15 |

### For Entities with FYE 6/30/16 (budget prepared in May 2015)

| Description | 1<br>Actual Amts of Last Completed Fiscal Year | 2<br>Estimated Current Fiscal Year Amts | 3<br>Budget Estimates for Upcoming Fiscal Year |
|---|---|---|---|
| Property Taxes | $56,852 | $55,450 | $56,000 |
| Building Permits | $42,139 | $39,271 | $43,000 |
| | This is the entity's final, end-of-year amount from FYE 6/30/14 | This is what was estimated would be the final, end-of-year amount for FYE 6/30/15 | This is the entity's estimate for FYE 6/30/16 |

| Procedures & Questions | Yes | No | N/A | Comments / Corrective Action |
|---|---|---|---|---|
| 7. If any amendments were necessary, was the budget amended BEFORE payments were made that exceeded the budget and not just at the end of the year? | | | X | |
| **YEAR-END FINANCIAL REPORT/STATEMENTS or OSA FINANCIAL SURVEY** | | | | |
| **Procedure:** Obtain a copy of 1) the final budget and 2) the year-end financial report/statements or OSA Financial Survey | | | | |
| 8. Did the entity's expenses stay within the amount appropriated in the final budget? | X | | | |
| 9. **Municipalities only:** Was the entity's unrestricted general fund balance (calculated as assets less liabilities less restricted funds such as funds set aside for B&C roads) less than **35% for cities** or **100% for towns** of the total revenue of the general fund for the year? | | | X | |

| Procedures & Questions | Yes | No | N/A | Comments / Corrective Action |
|---|---|---|---|---|
| 10. **Special Districts and Special Service (Including Conservation) Districts that operate a general fund:** If the district <u>only</u> operates an enterprise fund, this question does not apply. Fees for services (utilities, water assessments, etc.) are generally accounted for in an enterprise fund.<br><br>Was the entity's unrestricted general fund balance (amount in all bank accounts at the end of the year) less than or equal to the most recently adopted budget, *plus* 100% of the current fiscal year's property tax revenue? | X | | | |
| **REPORTING** | | | | |
| **Procedure:** Look through the accounting records worksheet (e.g., the checkbook register; the ledger; or the transactions maintained in a spreadsheet, QuickBooks, or other electronic software). Then look over the supporting documentation maintained by the financial staff. | | | | |
| 11. Does it appear that financial records (documentation) are maintained to support transactions, balances, adjustments, etc., and the preparation of the financial reports? | X | | | |
| **Procedure:** Obtain copies of all financial reports presented to the board/council during the year. | | | | |
| 12. Were financial reports prepared and presented to the governing body monthly (municipalities) or quarterly (districts)? | | X | | We will be implementing quarterly review. |
| 13. Did the reports include a comparison of actual expenses/revenues to budgeted amounts? | | X | | We will be implementing this practice. |
| **Procedure:** Select at least two financial reports presented to the board/council during the year. From each report, select at least five line items from the report and compare those lines to the checkbook register or ledger, bank statement, and approved budget. | | | | |
| 14. Do the financial records match the reports presented to the board/council? | | X | | We were not doing this before so unable to say yes but going forward. |
| **BANK STATEMENTS** | | | | |
| **Procedure:** Obtain copies of bank statements and bank reconciliations for all accounts for the entire year. Ensure that the bank statements include copies of canceled checks. | | | | |
| 15. Are reconciliations (i.e., a comparison between the bank statement and the entity's books) being performed monthly for all bank and investment accounts? | X | | | |
| 16. If the person performing the bank reconciliation can also write checks and make deposits, does someone else also perform a detailed review of the monthly bank/investment reconciliations? | | | X | |

| Procedures & Questions | Yes | No | N/A | Comments / Corrective Action |
|---|---|---|---|---|
| **Procedure:** Obtain the cash receipt logs or receipt books for the year. Select at least 10% or 5 (whichever is less, but at least 5) of receipts issued during the year. | | | | |
| 17. For each individual receipt selected, review the corresponding bank statement and determine that the receipt was deposited into the bank. (Note: individual receipts may have been batched together into a deposit, so also obtain the corresponding deposit listing, if applicable). | X | | | |
| **Procedure:** From the monthly bank statements, select at least 10% or 25 (whichever is less, but at least 5) of the payments made during the year. Be sure to include checks, debit card purchases, and other withdrawal transactions in your selection. For each selection: | | | | |
| 18. Review the canceled checks (if applicable). a. Were they signed by only those who are authorized? | X | | | |
| b. Were they signed by persons other than the person to whom the check is made payable? | | X | | |
| 19. Were the payments supported by invoices and other documentation detailing the items/services purchased or funds transferred? | X | | | |
| 20. Were the transactions consistent with the entity's purpose? | X | | | |
| **Procedure:** Obtain copies of all credit card or purchasing card statements for the year. Look through the supporting receipts and other applicable documentation. | | | | |
| 21. Are purchasing/credit card transactions reviewed by someone other than the cardholder for appropriateness and for supporting documents, such as receipts? | | | X | |
| 22. Does it appear that purchase cardholders are required to submit receipts for all purchases made? | | | X | |
| **OPEN AND PUBLIC MEETINGS ACT** | | | | |
| **Procedure:** Obtain the schedule of meetings for the board/council for the year. Select at least two of the meetings and obtain copies of the meeting minutes, including the agenda. Find the notice of each meeting on the Utah Public Notice Website (utah.gov/pmn/). | | | | |
| 23. Did the entity give proper notice of the meeting at least 24 hours before each meeting by posting the notice on the Utah Public Notice Website? | X | | | |
| 24. Did the governing body take final actions *only* on those topics listed as agenda items? | X | | | |
| 25. Within three days of the meeting minutes being approved, were the minutes posted to the Utah Public Notice Website? | | X | | There were a few occasions where they were not uploaded within 3 days of approval. Will correct going forward. |
| 26. If a portion of the meeting was closed to the public, answer the following questions: a. *Before the meeting was closed*, was the reason for holding the closed meeting documented in the meeting minutes and a roll call vote taken? | | | X | |

| Procedures & Questions | Yes | No | N/A | Comments / Corrective Action |
|---|---|---|---|---|
| b. Was the reason for closing the meeting permitted under statute?<br>Meetings may be closed for only the following:<br>• Discussion of the character, professional competence, or health of an individual.<br>• Strategy sessions for:<br>o Collective bargaining<br>o Pending or imminent litigation<br>o purchase, exchange, lease, or sale of real property, including water rights and shares<br>• Discussion of security personnel, devices, or systems.<br>• Investigations regarding allegations of criminal conduct.<br>• Considering a loan application, if public discussion of the loan application would disclose nonpublic personal financial information, nonpublic trade secrets, or certain nonpublic business information | | | X | |
| c. Was an audio recording of the closed meeting made, **-or-** if the meeting was closed to discuss (a) the character, professional competence, or health of an individual or (b) the deployment of security personnel, devices, or systems, did the person presiding at the meeting sign a sworn statement affirming that the sole purpose for closing the meeting was to discuss those matters? | | | X | |
| 27. Per your knowledge or review of the board/council meeting minutes, did the presiding officer of the governing body ensure that members of the governing body were provided with annual training on the requirements of the Open and Public Meetings Act?<br>NOTE: This training may be completed via in-house training or training.auditor.utah.gov. | | X | | We have implemented OPMA training to be done annually in January or February. |
| **OTHER COMPLIANCE** | | | | |
| **Procedure:** Inquire of management and financial staff, or make observations as to whether the following occurred: | | | | |
| 28. Is the entity compliant with State nepotism and hiring laws and the entity's own policies and procedures regarding nepotism? Generally, no public officer may employ, appoint, vote for, or recommend a relative for employment. Further, no public officer may directly supervise any appointee who is a relative. Relative means father, mother, grandfather, grandmother, stepchild, husband, wife, son, daughter, sister, brother, aunt, uncle, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law. | | | X | |
| 29. Did the entity's designated records officer complete an online training course on the requirements of GRAMA (completed annually)? Obtain a copy of the training certificate to verify. | X | | | |

| Procedures & Questions | Yes | No | N/A | Comments / Corrective Action |
|---|---|---|---|---|
| 30. **Municipalities Only:** Is the person serving as either the municipal recorder or treasurer a person other than the mayor of the municipality? | | | | |
| 31. **Municipalities Only:** Are the recorder and treasurer of the municipality separate people? | | | | |
| 32. **Municipalities and Counties Only:** Do all municipal elected officials hold no county elected office? | | | | |
| 33. **Counties Only:** Do all county elected officials hold no municipal elected office? | | | | |
| 34. **Special Districts and Special Service Districts only:** Did each member of the board of trustees, within one year of each appointment/election, complete Board Member Training (training.auditor.utah.gov)? Obtain a copy of the training certificate to verify. | | X | | After our audit last year we have put this policy in place & are working towards compliance. Still waiting on 2 individuals. |
| 35. Did the entity register on the Local Government and Limited Purpose Entity Registry (entityregistry.utah.gov)? | | X | | Requested access to Registered 2026 but did not do it for 2025. We were unaware we needed to. |
| **Procedure:** Obtain copies of the Treasurer's crime insurance documents. "Treasurer" is defined as the person who has the responsibility for the safekeeping of the entity's funds. This could be an elected or appointed treasurer, clerk, or financial secretary. Crime insurance is a form of insurance protection that covers losses that may occur as a result of fraudulent acts, including fraudulent acts committed by the Treasurer. | | | | |
| 36. Is the Treasurer properly insured in accordance with Utah Administrative Code R628-4-4 and Utah Code 51-7-15 for the Money Management Council, which states that for an entity with a revenue budget between:<br>• $0 and $10,000 no crime insurance is required.<br>• $10,001 and $100,000, the crime insurance coverage should equal 9% of total revenues or $5,000, whichever is greater.<br>• $100,001 and $500,000, the crime insurance coverage should equal 8% of total revenues or $9,000, whichever is greater.<br>The basis used should be all budgeted gross revenue for the previous fiscal year (final budget). Budgeted gross revenue is further defined by the Money Management Council as also including proceeds from the sale of assets, borrowing proceeds, revenues of fiduciary funds, and any other revenues collected or handled by the treasurer.<br>Crime insurance must be issued by an insurer licensed to do business in the state of Utah with a current A.M Best Rating of "A" or better, or by an interlocal agency created under UCA 11-13-101 operating as a joint self-insurance fund. A joint self-insurance fund providing coverage under this section must maintain a restricted account in the PTIF equal to 50% of the per-occurrence limit of coverage. | X | | | |
| **Procedure:** Obtain a copy of the fee schedule, governing body minutes, consolidated utility bill (and other bills, if applicable), and management record used to track fee expenses. This procedure does not apply to impact fees. | | | | |

| Procedures & Questions | Yes | No | N/A | Comments / Corrective Action |
|---|---|---|---|---|
| 37. a. Does the entity have a schedule of fees charged that has been adopted by the governing body? | | X | | our only income is property tax and interest income - no fees |
| b. Have all fees being charged been approved by the governing body? | X | | | we approve all invoices at each meeting with a vote by board |
| c. If fee revenues exceed fee expenses, does the entity track excess revenues to ensure they are expended only for the provision of the service for which the fee is assessed? | | X | | N/A |
| 38. Does the entity require and maintain a conflict of interest disclosure for all officials and employees with decision-making or management responsibilities? This should be updated annually. | | X | | we had not been doing this but have implemented it going forward. |
| 39. If the entity collects Personally Identifiable Information (PII) is it compliant with Utah Code 63D-2-103? | X | | | |
| **FRAUD, ILLEGAL ACTS, OR NONCOMPLIANCE ISSUES** | | | | |
| **Procedure:** Ask the financial staff and management if they are aware of any fraud, illegal acts, or noncompliance issues occurring. Also, review board/council meeting minutes for the same. Per your discussion, review, and personal knowledge, if you find that any fraud, illegal acts, or noncompliance occurred, inquire what the financial staff and management have done to correct the issues. Further, ask them what procedures they have put in place to prevent or detect the same from happening in the future. | | | | |
| 40. Has the entity been free of acts of fraud, illegal acts, or non-compliance? | X | | | |
| 41. If fraud, illegal acts, or noncompliance occurred, was sufficient action taken to minimize the risk of reoccurrence of fraud, illegal acts, or non-compliance? | X | | | |
| 42. Was the Fraud Risk Assessment Questionnaire completed and presented to the governing body before the end of the fiscal year? | | X | | we did not realize it had to be presented to the board & will do so going forward. |
| **CORRECTIVE ACTION PLAN** | | | | |
| 43. For any “No” responses, have corrective actions been detailed above or in the attached documentation? | X | | | |

## SECTION 5. CERTIFICATION:

I confirm to the best of my knowledge, and in the acting capacity of my responsibilities as a member of the stated local government's governing body, that I performed the procedures enumerated above; or I have reviewed the work of the designee who assisted in the preparation of this form and I take responsibility for the accuracy of the work; and that the information provided in this form is correct.

**BOARD/COUNCIL MEMBER:**

| | |
|---|---|
| Name (please print) | Date Evaluation was Completed. |
| Signature | Local Government Entity Name |
| Title | For Year Ending |
| Email Address | Amount of Time to Complete Form |
| Phone Number | |

---

**If prepared by a CPA or Finance Professional:**

Name of preparer

Signature

Email Address

Phone Number

**Box Elder and Perry Flood Control Special Service District**
**Perry City Offices 1950 S Highway 89**
**5:23 PM Tuesday, February 17, 2026**

**Members Present:** Chairman Kevin Pebley, Vice Chairman Michael Harper, Board Member Paul Nelson, Board Member Taylor Clark, Board Member Jake Andrew

**Others Present:** Tyra Bischoff; Board Secretary, Toby Wright (City Council), Matt Robertson (Jones and Associates)

**Members Excused:** None

**1**. **<u>Welcome and Call to Order</u>**
Chairman Kevin Pebley welcomed everyone and called to order the February 17, 2026, Box Elder and Perry Flood Control Special District meeting.

**2. <u>Public Comment</u>**
None.

**3. <u>Discussion/Action Items</u>**
**A. Board Positions/Bonding**
Board Secretary Tyra Bischoff reported that based on her training, the board needed to adjust positions as the chairperson, treasurer and clerk cannot be the same person. She explained that after reaching out to the state auditor's office, she confirmed that they are silent on the vice chairman and treasurer being the same person, but specify the chairman and treasurer could not.

After discussion, the board determined that Kevin would remain as chairman and Mike would serve as both vice chairman and treasurer.

**MOTION:** Board Member Paul Nelson made a motion to appoint Michael Harper as the Flood Control Board Vice Chairman and Treasurer. Seconded by Board Member Taylor Clark.

**Roll Call:** Vice Chairman Kevin Pebley, Yes
Board Member Michael Harper, Yes
Board Member Paul Nelson, Yes

Board Member Taylor Clark, Yes
Board Member Jacob Andrew, Yes

Regarding bonding requirements, Tyra had reached out to the Utah Local Government Trust and was informed that the state legislature passed a law in May 2025 requiring crime coverage in place of fidelity bonds. Since Perry City and the Box Elder County Perry City Flood Control and Drainage District have property insurance, crime coverage is already included at no additional cost. This coverage is broader than traditional bonding and covers all employees, board members, and volunteers.

**B. Special Service District Training/Stipend**

Tyra raised the possibility of providing a stipend for board members who complete the required special service district training, noting that the training takes approximately 1.5-2 hours to complete. The board discusses whether compensation was appropriate given that board members are volunteers.

After discussion, the board decided to add a $100 stipend for completing the special service district training, which is required once every four years. The board also agreed that members who recently completed the training would be eligible for the stipend.

**C. UASD – Utah Association of Special Service Districts**

The board discussed whether to join the Utah Association of Special Districts. Membership would cost $228 (50% off) for the first year, based on their annual operation budget of approximately $118,000, with future annual dues of $457.

Board Member Paul Nelson shared his experience with UASD through Pine View, noting that while there are benefits such as legislative advocacy and training opportunities, the value for a small district like theirs might be limited. After reviewing information about UASD's purpose and benefits, the board decided not to join at this time.

**MOTION:** Board Member Paul Nelson made a motion to have a vote on whether to join UASD. No second.

Motion failed.

**D. Bylaws**

Tyra distributed draft bylaws that incorporated changes recommended by Bill Morris (legal counsel). The board agreed to review the bylaws before the next meeting, including adding the $100 stipend for training completion. Tyra will make the necessary corrections, resend the updated bylaws to the board, and place them on the next meeting's agenda for approval. After board approval, the bylaws will be submitted to the county for their approval.

**E. EAP – Emergency Action Plan Update – Matt Robertson**

Matt Robertson presented a simplified emergency action plan draft for moderate hazard dams. He explained that although Perry Canyon Dam is listed as a high hazard dam on the state website, the inspector indicated it was more appropriately treated as a moderate hazard dam.

Matt outlined what was still needed to complete the plan:

- Contact information for local emergency services
- Updated maps with the inundation area clearly marked
- A list of downstream property owners who would be affected
- Information about equipment and supplies that might be needed in an emergency

The board agreed that Matt would work with city staff to complete these items and send an updated draft to the board before submitting it to the state.

**F. Project Update Overview Report to take to City Council**

Matt discussed his preparation for an upcoming presentation to the Perry City Council on February 26, 2026. He showed a sample presentation from a previous flood risk management workshop that included information about the district's history, major drainages (Perry Canyon, Evans Canyon, and Mathias Canyon), and past flood events.

The board recommended including information about recent projects and a map showing the district's responsibilities versus the city's responsibilities for clarity. Matt will update the presentation and email it to the board for feedback.

**G. Bench Road Update – Matt Robertson**

Matt Reported on erosion issues on the bench road. The county inspected the area and found a deep cut in the road where water was washing out material and depositing sediment in the basin. The county plans to repair the road in April when weather permits.

The board discussed possible solutions, including banking the road, creating a V-channel against the hillside to direct water flow, and potentially using riprap or check dams to slow water flow. Matt will continue working with the county and get written confirmation of their plan to address the issue.

**H. Fraud Risk Assessment**

Tyra explained that the district needs to complete a fraud risk assessment and self-evaluation form, which the state auditor estimates would take 4-8 hours. She presented options including an auditor at a cost of $500-$1,000 or attempting to complete it herself.

After discussion, the board agreed to have Tyra attempt the assessment with help from Toby if needed, and they would determine at the next meeting whether to proceed with her work or hire a professional.

**<u>4. Approve Meeting Minutes</u>**

- January 20, 2026

**MOTION:** Vice Chairman Mike Harper moved to approve the January 20, 2026 meeting minutes. Board Member Taylor Clark seconded the motion.

**Roll Call:** Chairman Kevin Pebley, Yes
Vice Chairman Michael Harper, Yes
Board Member Paul Nelson, Yes
Board Member Taylor Clark, Yes
Board Member Jacob Andrew, Yes

**<u>5. Motion to Approve Invoice Payments (Roll Call Vote)</u>**

- Lieutenant Governor’s office Entity Renewal - $25
- Jones and Associates - $235.50
- Davis & Bott - $826.00
- Tyra Bischoff - $156.75

**MOTION:** Board Member Paul Nelson made a motion to approve the Invoice payments. Board Member Jake Andrew seconded.

**Roll Call:** Chairman Kevin Pebley, Yes
Vice Chairman Michael Harper, Yes
Board Member Paul Nelson, Yes
Board Member Taylor Clark, Yes
Board Member Jacob Andrew, Yes

**6. Items for Next Agenda and Board Member Items**

The Board discussed changing the next meeting date as several members would be unavailable on March 17. The meeting was rescheduled for March 10, 2026.

Chairman Kevin Pebley noted current account balances:

- Checking: $8,648.66
- Money Market: $96,249.51
- CD $59,964.11

Kevin will deposit the check for $100,092.22 this week that was received from the County.

Items for the March meeting:

- Emergency Action Plan Update
- Bench Road situation update
- Fraud Risk Assessment/Self Evaluation presentation
- Bylaws

**7. Adjournment**

**MOTION:** Board Member Paul Nelson moved to adjourn the meeting.

All Board Members were in favor. The meeting ended at 6:32 p.m.

JONES & ASSOCIATES
CONSULTING ENGINEERS

Jones & Associates
6080 Fashion Point Dr
South Ogden, UT 84403-4851
(801) 476-9767

**PERRY FLOOD CONTROL DISTRICT**
ATTN: Tyra Bischoff - Secretary
3005 South 1200 West
Perry, UT 84302

**Date:** January 31, 2026

**Invoice number:** 23458

Professional Engineering Services rendered during the month of January, 2026 for work on the following projects:

**ENGINEERING CONSULTATIONS**

**Master Plan Review & Construction Projects Recommendations & Meeting Attendance**

| | | | |
|---|---|---|---|
| Matthew L. Robertson, P.E. (Professional Engineer) | | | 2.00 hrs. |
| | Subtotal | $ | 342.00 |

**Perry Canyon Emergency Action Plan**

| | | | |
|---|---|---|---|
| Matthew L. Robertson, P.E. (Professional Engineer) | | | 1.00 hrs. |
| | Subtotal | $ | 171.00 |
| | **SUBTOTAL ENGINEERING CONSULTATIONS** | **$** | **513.00** |
| | **INVOICE TOTAL** | **$** | **513.00** |

# Perry Flood Control District Notes (January 31, 2026)

The following notes summarize the Engineering Services provided by Jones & Associates for the month of January 2026

| Date | Employee Type | Employee | Billed Units/Hours | Billed Amount | Notes |
|---|---|---|---|---|---|
| 27 Perry Flood Control District | | | 3.00 | 513.00 | |
| 300 Storm Drain<br>Master Plan Review & Construction Projects Recommendations & Meeting Attendance | | | 2.00 | 342.00 | |
| 01/20/26 | Senior Engineer II | Matthew Robertson | 2.00 | 342.00 | Spoke with Darin M from the County about the 2nd Bench Road and concern with hillside and runoff into Evans Canyon. Printed off maps for the board meeting, went to the meeting and discussed various items including presentation to city council, flood district responsibilities, and upcoming projects. |
| 300 Storm Drain<br>Perry Canyon Emergency Action Plan | | | 1.00 | 171.00 | |
| 01/19/26 | Senior Engineer II | Matthew Robertson | 0.50 | 85.50 | Responded to Tyra's email about the upcoming board meeting and the items to discuss. Looked into status of EAP and response from the State. |
| 01/20/26 | Senior Engineer II | Matthew Robertson | 0.50 | 85.50 | Went to the board meeting and discussed what the EAP is and the need for a new plan. |
| | | | 3.00 | 513.00 | |

# INVOICE

**Tyra Bischoff**

DATE: MARCH 5, 2026

Box Elder and Perry City Flood Control
Invoice #035

FOR: FLOOD CONTROL MINUTES & MISC. SERVICES

| DATE | DESCRIPTION | HOURS | LINE TOTAL |
|---|---|---|---|
| 02/17/2026 | Meeting | 2.0 | |
| 02/19/2026 | Uploaded Minutes/Emails/Minutes Prep | 0.5 | |
| 02/27/2026 | Minutes/Agenda/Emails/Bylaws/Fraud Risk Assessment & Self Eval | 3.0 | |
| 03/03/2026 | Posting Agenda | 0.25 | |
| 03/05/2026 | Self-Evaluation Form/Packet/Emails | 0.75 | |
| | **TOTAL** | 6.5 hours | X 28.50 |
| | | **SUBTOTAL** | 185.25 |
| | | **SALES TAX** | 0 |
| | | **TOTAL** | 185.25 |

**THANK YOU**

# Lieutenant Governor Deidre M. Henderson

Utah State Capitol
350 N State Street
Suite 220
Salt Lake City, Utah 84114

(801) 538-1041

Receipt Number **381350**

| | | |
|---|---|---|
| Name | Box Elder County and Perry City Flood Control Drainage Special Service District | 02/25/2026 |
| Payment | Check | |

| Qty | Item | Detail | Amount | Total |
|---|---|---|---|---|
| 1 | Entity Registration Renewal Fee | Box Elder County and Perry City Flood Control Drainage Special Service District Entity Renewal | 25 | $25.00 |

Printed 02/25/2026 arcook **$25.00**