



**Grand County Emergency Medical Services
Special Service District
Board Meeting**

Tuesday, March 17, 2026
9:00 – 12:00am Regular Meeting
Location: Grand County EMS SSD
520 E. 100 N. Moab, Utah 84532

Agenda

This meeting will be held in two consecutive parts. Both parts are open to the public. Part I will be the board applicant interviews from 9:00am to 10:00am. Part II will be the regular board meeting from 10:15am to 12:00pm.

1. Call Meeting to Order
2. Board Candidate Interviews
3. Welcome Public Comment - Anything not specifically on the agenda (3 minutes are allowed)
4. Presentation by Dr. Flanagan, Medical Director, on the Whole Blood Program
5. Approval of Minutes
 - a. 1/20/25 – Regular Meeting
6. Updates
 - a. Chair Report
 - b. Treasurer Report
 - c. Board Member Reports
 - d. Administrative Staff
 - e. Director Report (emailed to board) – Robin Reibold in Substitution for Andy
 - f. Committee Reports
 - i. Evaluation Committee
 - ii. Policy Committee
 - iii. Executive Committee
 - iv. Budget Committee
7. Discussion/Action Items
 - a. Recommendation of Board Member to Grand County Commission – Discussion/Action
 - b. Ratification of Payment of 4th Quarter Bills (Oct – Dec 2025) – Discussion/Action

c. Risk Assessment for 2025 – Discussion/Action

8. Future Considerations

9. Closed Meeting

10. Adjourn

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS. In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend Emergency Medical Services Special Service District meetings are encouraged to contact the District Board two (2) business days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. Requests, or any other questions or comments can be communicated to: (435) 259-1301.

Posted by: _____

Date: _____ Time: _____

Grand County Emergency Medical Services Special Service District

520 East 100 North

Moab, Utah

January 20, 2026

9:00 a.m.

1. The Grand County Emergency Medical Services Special Service District met in regular session on the above date and time at the Grand County EMS SSD station located at 520 E. 100 N., Moab, Utah. Chair Elizabeth Tubbs called the meeting to order at 9:02 a.m. In attendance were GCEMS Board Members Rani Derasary, Jason Taylor, and Melodie McCandless. Dr. Lionel Weeks joined the meeting at 9:12am. Members Jim Webster and Taryn Peterson were excused. Also present were Executive Director Andy Smith, Administrative Coordinator Jennifer Williams, and Administrative Assistant and Clerk Mandy Turner.
2. **Welcome Public Comment:** Chair Tubbs opened the floor for public comment; none was offered.
3. **Approval of Minutes:**
Mel McCandless moved to approve the minutes of the November 10, 2025, regular meeting and the November 17, 2025, public hearing and special meeting, with corrections as discussed. Rani Derasary seconded the motion. The motion carried unanimously (4-0).
4. **Recognition of EMS Providers for Ten Years of Service:** Director Andy Smith presented Paramedics Dani Hill and Todd Bogan with certificates and small gifts in recognition of ten years of service with Grand County EMS.
5. **Updates:**
 - a. **Chair Report:** Chair Tubbs opened her report by informing the board of member Taryn Peterson's resignation. Ms. Peterson will remain on the board through Andy Smith's evaluation in March and until a new board member is appointed. Liz stated that the application period will remain open into March, at which time the board will schedule interviews either before or during the March board meeting. She reminded the board that their recommendation will be forwarded to the Grand County Commission for final appointment.
 - b. **Treasurer Report:** In the Treasurer Report, Treasurer Jason Taylor reported the account balances as of January 20, 2026: \$109,856.12 in combined Mountain America accounts and \$683,802.26 in the PTIF savings account.
 - c. **Board Member Reports:**
 - i. Dr. Weeks reminded the organization that Castle Valley Drive will be closed for approximately two months due to a culvert replacement project.
 - ii. Melodie McCandless reported that the Guideway Tax proposed by the Grand County Sheriff's Department was voted down by the commission in December. She noted that the commission has since appointed a committee to study the proposal and the needs of law enforcement, and that she will serve on that committee. The study will include a field trip to Iron County to tour their new jail and meet with commissioners who successfully passed the tax.
 - iii. Jason Taylor reported that the City of Moab had a strategic planning session the previous week instead of their regular council meeting. He noted that sidewalk work has begun in the city.

- d. **Administrative Staff:** Mandy requested that all board members submit their Open and Public Meetings Act certificates, conflict of interest declarations, and ethics pledges.
- e. **Director Report:**

Executive Director Andy Smith provided a comprehensive report on 2025, including trends in call volume, staffing, education opportunities, accomplishments, and the department's financial position. He also discussed the upcoming EMT Basic course, upcoming strategic planning sessions, a Utah legislative update, and a financial update. Andy then shared proposed initiatives for 2026. He also informed the board that GCEMS providers Maggie Nielsen, Mike Flanagan, and Chris Murray would be recognized later that day by the Grand County Sheriff's Department for their roles in two recent B.A.S.E. jumping rescues.
- f. **Committee Reports:**
 - i. **Evaluation Committee** – Tayn Peterson will be stepping down from this committee after March.
 - ii. **Policy Committee** – The Policy Committee still has a few lingering policies to review and present to the whole board.
 - iii. **Executive Committee** - No report.
 - iv. **Budget/Audit Committee** – No report.

6. Discussion/Action Items:

- a. **Appointment of Officers – Discussion/Action:**

Mel McCandless made a motion to retain Elizabeth Tubbs as Chair, Jim Webster as Vice Chair, and Jason Taylor as Treasurer for 2026. Rani Derasary seconded the motion. The motion passed unanimously (5-0).
- b. **Appointment of Committees – Discussion/Action:**

Dr. Weeks made a motion to retain Liz Tubbs, Jim Webster, and Dr. Weeks on the Policy Committee for 2026. Mel McCandless seconded the motion. The motion passed unanimously. Liz then noted that the Executive Committee is comprised of the Chair, Vice Chair, and Treasurer, and therefore no vote was required. The board agreed to postpone appointments to the Budget and Evaluation Committees until a new board member is appointed.
- c. **Adjustment to Full-Time EMT Starting Pay – Discussion/Action:**

Andy Smith provided an overview of the proposal and noted that it would not impact the 2026 budget, as all full-time positions are currently budgeted at either the AEMT or Paramedic pay rate. Rani Derasary made a motion to approve the updated 2026 pay scale, increasing full-time EMT wages by five percent. Jason Taylor seconded the motion, and it passed unanimously.

7. Future Considerations:

- a. Appointments to the Evaluation and Budget Committees
- b. Interviews for board applicants in March
- c. Whole Blood Program presentation in March
- d. Update on financial position when increase sales tax funds begin coming in

8. Closed Meeting: There was none.

9. Adjournment: The meeting adjourned at 10:30 a.m.

DRAFT

EMS SSD Board Update

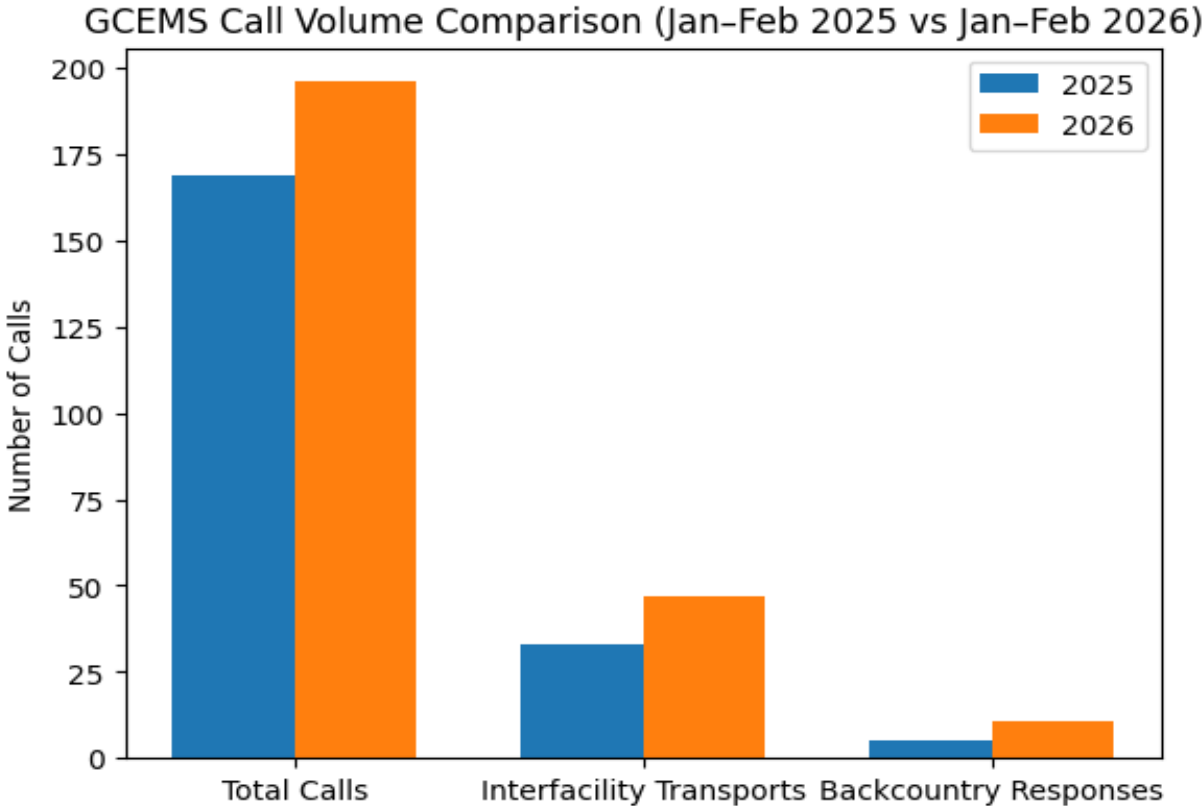
From: Andy Smith, Executive Director, GCEMS SSD
Report to: EMS SSD Board
Subject: Executive Director Update and Department Report
Date: March 8, 2026

Call Volume Report

Call volume for the first two months of 2026 is up compared to the same period in 2025, with the most noticeable increases occurring in interfacility transports and backcountry responses.

EMS SSD Board Update 3 8 2026

- Total calls (Jan–Feb 2026): 196 (vs. 169 in 2025 YTD)
- Interfacility transports: 47 (vs. 33 in 2025 YTD)
- Backcountry responses: 11 (vs. 5 in 2025 YTD)



While overall call numbers remain manageable, the growing share of long-duration transports continues to place operational strain on the system. Approximately 40% of these transports

occur between 8:00 PM and 6:00 AM, which has a disproportionate impact on crew fatigue and recovery time. These calls also frequently involve extended out-of-county travel and ambulance downtime.

Staff continue to perform exceptionally well managing both local response needs and the increasing demands associated with regional medical transport and backcountry rescue operations.

Operations & Vehicles

Operations have remained stable over the past few months.

- Staff are currently completing their annual wildland fire refresher training in preparation for the upcoming fire season.
- We have officially launched the REMS Team, a joint initiative between Grand County EMS and Moab Valley Fire District. This team will support technical rescue, wilderness medical response, and complex incidents where additional medical and rescue capability is needed on wildland fires.
- Our fleet has remained stable with no major vehicle maintenance issues to report. Given the heavy use of our ambulances and the challenges of maintaining vehicles in a rural environment, this has been a welcome change.
- We are down to about 300 days for delivery of the new interfacility transfer ambulance approved by the board last year, we should see it at the beginning of 2027.

We continue to monitor ambulance replacement timelines and fleet maintenance needs to ensure reliability during both routine calls and high-demand tourism seasons.

Staffing, Recruitment & Retention

Overall staffing remains stable, though we are beginning to see seasonal schedule adjustments from PRN employees as tourism-related seasonal employment begins ramping up in the community.

Recent internal leadership changes include:

- Logan Brewer promoted to Clinical Services Director
- Amrah Hubbard promoted to C-Shift Captain
- Maggie Nielsen appointed as REMS Team Coordinator
- Blake Morris assuming the role of Vehicle Coordinator

These internal promotions allow us to continue developing leadership from within the organization, while maintaining continuity in field operations.

Current Staffing Levels

- 7 Full-time administrative staff
 - 4 licensed paramedics, 1 advanced EMT who all help cover shifts and backup calls.
- 13 Full-time field staff (48/96 schedule)
- 19 PRN staff

Recent hires

- Mitch Hartman – PRN Paramedic
- Andrew McFarland – PRN EMT-Basic

Bootcamp for those two will start on Wednesday the 11th and will finish on Saturday the 14th. After bootcamp new hires go through a period of field training usually lasting two to three months.

Recruitment remains an ongoing process, and we expect to hold another hiring period after the current EMT class is over (end of April).

Education & Training

Education and workforce development remain a major priority for the department.

USU / GCEMS EMT Class

The current EMT course is underway in partnership with Utah State University and is expected to conclude in mid-April. These courses play an important role in developing local EMS workforce pipelines and increasing community engagement with EMS.

Monthly Continuing Medical Education

Monthly CME continues to be well attended and includes:

- Department updates
- Guest lectures
- Hands-on training scenarios
- Operational and protocol review

Advanced Training

- 4 staff members are currently enrolled in paramedic school
- 2 staff members are completing Critical Care paramedic certification training

Having higher levels of certification helps strengthen the clinical capability of the organization, particularly given the complex nature of many backcountry and long-distance transport calls.

High School Internship

We recently completed a high school internship with a local student who spent time working alongside our crews. These internships require significant staff mentorship but are an important way to introduce young people to careers in EMS. The student is also enrolled in the current EMT class, and we hope to see her continue in EMS in the future.

Financial Update

Financial performance has remained stable during the first part of 2026.

Revenue from ambulance billings and sales tax is currently trending above the same period in 2025. While it is still early in the year, this is a positive indicator as we continue working toward long-term financial stability for the service.

Additional financial highlights:

- The additional EMS sales tax approved by voters in 2025 will begin being received in April 2026.
- Our new auditing firm has begun the annual audit process and is scheduled to be onsite the week of April 13–17. A big thank you goes to Jen for her work with them, having a new auditing firm is a lot of work for her.

Staff continue to work carefully to manage operational costs while planning for future capital needs, including vehicle replacement, medical equipment, and facility improvements.

Strategic Planning

The department leadership is conducting a strategic planning session Monday and Tuesday (March 9th-10th). The purpose of this process is to step back from day-to-day operations and evaluate the long-term direction of Grand County EMS. The planning process will focus on identifying priorities, including workforce development, leadership succession, clinical program growth, and long-term financial sustainability. As the EMS environment continues to evolve it is important that we remain proactive in planning for future needs. The outcome of these sessions will be a strategic roadmap that helps guide departmental decision-making and resource allocation over the coming years. A draft summary of the plan will be presented to the Board for feedback once the process is completed.

Agenda Summary
Grand County Emergency Medical Services SSD
March 17, 2026
Agenda Item #7a

Title:	Recommendation of Board members
Presenter:	Board Chair, Elizabeth Tubbs
Summary:	Board member Taryn Peterson is stepping down from the GCEMS Board as soon as a replacement can be identified. Her term ends 12/31/2026. The District will need to make recommendations to the County Commission for the board appointment.
Fiscal Impacts:	None
Recommended Motion:	"I move to recommend _____ for appointment by the County Commission to the Emergency Medical Services Special Service District Board and authorize the Chair to draft and send the recommendation letter to the Commission."
Process:	Once the letter is complete it will be passed along to the Commission, who will then place it on an agenda and made the appointments.
Attachments:	

Agenda Summary
Grand County Emergency Medical Services SSD
March 17, 2026
Agenda Item #7b

Title:	Ratification of Payment of Bills
Presenter:	Treasurer: Jason Taylor
Summary:	Salary/Benefits, \$611,270.68 and Expenses, \$427,697.49 \$1,038,968.17 ratification of payment of bills. October 1 st -December 31 st 2025.
Fiscal Impacts:	\$1,038,968.17
Recommended Motion:	"I move to approve the ratification of payment of bills in the amount of \$1,038,968.17 for the period of October 1 st -December 31 st 2025.
Process:	
Attachments:	October-December 2025 Salary/Benefits/Expense Transaction Detail P&L statement

11:22 AM

03/12/26

Accrual Basis

Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2025

Date	Name	Memo	Debit	Credit	Balance
2.2 · Maintenance & Operations					
2.2.1 · Subscriptions & Memberships					
10/01/2025	GoDaddy	website	51.03		51.03
10/02/2025	ESO Solutions, Inc.	Yearly ESO EHR Suite, EHR Fax	4,680.75		4,731.78
10/02/2025	GoDaddy	website	120.88		4,852.66
10/05/2025	Adobe		21.76		4,874.42
10/05/2025	Garmin Services		19.95		4,894.37
10/21/2025	Misc	National Association of EMS education	95.00		4,989.37
10/22/2025	Apple	Cloud	2.99		4,992.36
11/05/2025	Handtevy		3,762.15		8,754.51
11/05/2025	Adobe		21.76		8,776.27
11/05/2025	Garmin Services		19.95		8,796.22
11/13/2025	iSpyFire, Inc		2,621.50		11,417.72
11/14/2025	Laerdal Medical	Annual RQI subscriptions	3,150.26		14,567.98
11/22/2025	Apple	Cloud	2.99		14,570.97
12/01/2025	NAEMSE	NAEMSE membership Anna	95.00		14,665.97
12/05/2025	Adobe		21.76		14,687.73
12/05/2025	Garmin Services		19.95		14,707.68
12/22/2025	Apple	Cloud	2.99		14,710.67
12/31/2025	WIX.com	Yearly Subscription	370.09		15,080.76
Total 2.2.1 · Subscriptions & Memberships			15,080.76	0.00	15,080.76
2.2.10 · Insurance Billing Contract					
10/03/2025	First Professional Services Corporation	Week 40	1,580.96		1,580.96
10/09/2025	Utah Department of Health		13,448.02		15,028.98
10/10/2025	First Professional Services Corporation	Week 41	2,239.19		17,268.17
10/17/2025	First Professional Services Corporation	Week 42	1,801.67		19,069.84
10/24/2025	First Professional Services Corporation	Week 43	1,228.99		20,298.83
10/31/2025	First Professional Services Corporation	Week 44	1,808.08		22,106.91
11/07/2025	First Professional Services Corporation	Week 45	2,410.28		24,517.19
11/14/2025	First Professional Services Corporation	Week 46	1,783.29		26,300.48
11/21/2025	First Professional Services Corporation	Week 47	1,545.86		27,846.34
11/28/2025	First Professional Services Corporation	Week 48	1,173.32		29,019.66
12/05/2025	First Professional Services Corporation	Week 49	712.42		29,732.08
12/12/2025	First Professional Services Corporation	Week 50	2,828.62		32,560.70
12/19/2025	First Professional Services Corporation	Week 51	801.38		33,362.08
12/26/2025	First Professional Services Corporation	Week 52	1,565.27		34,927.35
Total 2.2.10 · Insurance Billing Contract			34,927.35	0.00	34,927.35
2.2.11 · Professional Fees					
22.11.2 · IT Contracting					
10/31/2025	Cinch IT	Oct	3,206.40		3,206.40
11/30/2025	Cinch IT	Nov	3,310.80		6,517.20
Total 22.11.2 · IT Contracting			6,517.20	0.00	6,517.20

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Grand County Emergency Medical Services SSD
Transaction Detail by Account
 October through December 2025

03/12/26

Accrual Basis

Date	Name	Memo	Debit	Credit	Balance
22.11.4 · Payroll					
10/10/2025	ADP, LLC	Sept 25	725.71		725.71
11/20/2025	ADP, LLC	Oct 25	718.55		1,444.26
12/15/2025	ADP, LLC	Nov 25	1,056.35		2,500.61
Total 22.11.4 · Payroll			2,500.61	0.00	2,500.61
22.11.5 · Miscellaneous					
10/01/2025	Angela Alexander	July Associate Medical Director	350.00		350.00
10/01/2025	Deidre Flanagan	Medical Director	500.00		850.00
11/01/2025	Angela Alexander	July Associate Medical Director	350.00		1,200.00
11/01/2025	Deidre Flanagan	Medical Director	500.00		1,700.00
12/01/2025	Angela Alexander	July Associate Medical Director	350.00		2,050.00
12/01/2025	Deidre Flanagan	Medical Director	500.00		2,550.00
Total 22.11.5 · Miscellaneous			2,550.00	0.00	2,550.00
Total 2.2.11 · Professional Fees			11,567.81	0.00	11,567.81
2.2.12 · Permits & Licensing					
10/07/2025	Utah Department of Health	ambulance inspections	1,020.00		1,020.00
11/15/2025	Utah Department of Health	Anna instructor license	135.00		1,155.00
11/18/2025	Utah Department of Health	Brewer Paramedic License	45.00		1,200.00
12/12/2025	Utah Department of Health	instructor recert	150.00		1,350.00
12/16/2025	Utah Department of Health	instructor recert	150.00		1,500.00
12/19/2025	Utah Department of Health		75.00		1,575.00
12/24/2025	Utah Department of Health	EMT course fee	300.00		1,875.00
12/31/2025	Robert Hollahan	Reimbursement for Payment of Utah Cert	56.00		1,931.00
Total 2.2.12 · Permits & Licensing			1,931.00	0.00	1,931.00
2.2.13 · Billing Refund Requests					
10/02/2025		Deposit	837.76		837.76
10/28/2025		Deposit	1,919.73		2,757.49
11/11/2025		Deposit	4,441.46		7,198.95
11/14/2025	First Professional Services Corporation	week 46	6,361.19		13,560.14
12/05/2025	First Professional Services Corporation	week 49	500.00		14,060.14
12/12/2025	First Professional Services Corporation	week 49	178.97		14,239.11
Total 2.2.13 · Billing Refund Requests			14,239.11	0.00	14,239.11
2.2.14 · Cell Phone Allowance					
10/28/2025		cell phone	450.00		450.00
11/25/2025		Cell phone	450.00		900.00
Total 2.2.14 · Cell Phone Allowance			900.00	0.00	900.00

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Grand County Emergency Medical Services SSD
Transaction Detail by Account
 October through December 2025

03/12/26

Accrual Basis

Date	Name	Memo	Debit	Credit	Balance
2.2.15 · Special Dept Supplies/Uniforms					
10/07/2025	King Soopers Customer Charges	Trunk or Treat	459.06		459.06
10/22/2025	King Soopers Customer Charges	Open House	34.45		493.51
10/31/2025	Canyonlands Advertising	color copies	33.75		527.26
11/04/2025	Jordan Lister	canyoneering book	40.49		567.75
11/06/2025	Amazon	2 ipads for butterflies	844.98		1,412.73
11/26/2025	Amazon		59.97		1,472.70
11/26/2025	Misc	Pens.com	337.71		1,810.41
12/30/2025	Moablocal	End of Year Dinner	1,582.42		3,392.83
Total 2.2.15 · Special Dept Supplies/Uniforms			3,392.83	0.00	3,392.83
2.2.16 · Medical Supplies					
10/01/2025	Airgas USA	oxygen	233.40		233.40
10/06/2025	Henry Schein	misc supplies	289.14		522.54
10/07/2025	Henry Schein	misc supplies	45.12		567.66
10/10/2025	Life-Assist, Inc.		445.46		1,013.12
10/13/2025	Henry Schein	misc supplies	600.09		1,613.21
10/13/2025	Henry Schein	misc supplies	52.34		1,665.55
10/15/2025	Airgas USA	oxygen	174.66		1,840.21
10/20/2025	Life-Assist, Inc.		374.64		2,214.85
10/20/2025	Henry Schein	misc supplies	375.08		2,589.93
10/23/2025	Henry Schein	misc supplies	883.93		3,473.86
10/31/2025	Airgas USA	oxygen	336.20		3,810.06
11/05/2025	Henry Schein	misc supplies	3,780.88		7,590.94
11/05/2025	Teleflex LLC	EZ-IO Needles	665.00		8,255.94
11/05/2025	Airgas USA	oxygen	297.69		8,553.63
11/05/2025	Life-Assist, Inc.		1,138.24		9,691.87
11/06/2025	Henry Schein	misc supplies	118.08		9,809.95
11/30/2025	Airgas USA	oxygen	299.57		10,109.52
12/01/2025	Life-Assist, Inc.		889.28		10,998.80
12/02/2025	Henry Schein	misc supplies	49.77		11,048.57
12/08/2025	Henry Schein	misc supplies	648.94		11,697.51
12/10/2025	Life-Assist, Inc.		101.08		11,798.59
12/11/2025	Henry Schein	misc supplies	115.13		11,913.72
12/17/2025	Airgas USA	oxygen	398.59		12,312.31
12/27/2025	Life-Assist, Inc.		215.80		12,528.11
12/29/2025	Henry Schein	misc supplies	472.42		13,000.53
12/31/2025	Airgas USA	oxygen	296.24		13,296.77
Total 2.2.16 · Medical Supplies			13,296.77	0.00	13,296.77
2.2.17 · Non Medical Supplies					
11/04/2025	Amazon		185.14		185.14
11/04/2025	Amazon		179.98		365.12
11/06/2025	Amazon		37.48		402.60
Total 2.2.17 · Non Medical Supplies			402.60	0.00	402.60

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03/12/26

Accrual Basis

Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2025

Date	Name	Memo	Debit	Credit	Balance
2.2.19 · Inventory					
10/01/2025	Butterfly Network Inc.	Butterfly ultrasounds	9,448.01		9,448.01
11/03/2025	Amazon	computer for education cpt	1,299.99		10,748.00
11/06/2025	Dell	new computer	770.40		11,518.40
Total 2.2.19 · Inventory			11,518.40	0.00	11,518.40
2.2.2 · Public Notices					
11/30/2025	Salt Lake Tribune		59.00		59.00
Total 2.2.2 · Public Notices			59.00	0.00	59.00
2.2.3 · Travel Transfers					
10/11/2025	Fairfield by Marriott		166.88		166.88
10/27/2025	Crystal Inn Hotel & Suites SLC		166.88		333.76
12/04/2025	Hampton Inn		153.99		487.75
Total 2.2.3 · Travel Transfers			487.75	0.00	487.75
2.2.4 · Office Supplies					
10/10/2025	SR Fax		114.30		114.30
10/27/2025	Les Olson Company		69.51		183.81
11/04/2025	Amazon		26.85		210.66
12/05/2025	USPS	stamps	93.60		304.26
12/10/2025	Office Equipment Co., Inc.	Shredding Service	80.00		384.26
12/16/2025	USPS	Mail gift	17.15		401.41
Total 2.2.4 · Office Supplies			401.41	0.00	401.41
2.2.6 · Equipment Maintenance & Supply					
10/01/2025	Utah Communications Authority	Repeater Station	300.00		300.00
10/22/2025	Butterfly Network Inc.	Butterfly cases	153.99		453.99
10/24/2025	Amazon		128.83		582.82
10/31/2025	StateFire	Inspections for Extinguishers	322.72		905.54
Total 2.2.6 · Equipment Maintenance & Supply			905.54	0.00	905.54

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Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2025

03/12/26

Accrual Basis

Date	Name	Memo	Debit	Credit	Balance
2.2.7 · Building Maintenance					
10/14/2025		refund		138.77	-138.77
10/16/2025	TnT Pest Control	Oct 2025	150.00		11.23
10/16/2025	Misc	Partsdiscout	44.50		55.73
10/17/2025	Dime a Dozen Window Cleaning	Window Cleaning	1,000.00		1,055.73
10/18/2025	Misc	landscaping	41.66		1,097.39
10/18/2025	Walkers True Value Hardware	landscaping	12.51		1,109.90
10/21/2025	Walkers True Value Hardware	Gardening supplies	184.92		1,294.82
11/04/2025	Walkers True Value Hardware		24.69		1,319.51
11/05/2025	Amazon	Shelving	126.88		1,446.39
11/07/2025	Packard Wholesale Co.	supply restock	166.81		1,613.20
11/13/2025	TnT Pest Control	Nov 2025	150.00		1,763.20
12/12/2025	TnT Pest Control	Dec 2025	150.00		1,913.20
12/29/2025	Packard Wholesale Co.	supply restock	164.45		2,077.65
Total 2.2.7 · Building Maintenance			2,216.42	138.77	2,077.65
2.2.8 · Utilities					
2.2.8.1 · Water & Sewer					
10/31/2025	City of Moab		82.11		82.11
11/30/2025	City of Moab		78.92		161.03
12/31/2025	Moab City Corporation	58 N 100 E	82.62		243.65
Total 2.2.8.1 · Water & Sewer			243.65	0.00	243.65
2.2.8.2 · Garbage					
10/31/2025	Solid Waste SSD #1	520 E 100 N	120.00		120.00
10/31/2025	City of Moab		9.18		129.18
11/30/2025	Solid Waste SSD #1	520 E 100 N	120.00		249.18
11/30/2025	City of Moab		9.18		258.36
12/31/2025	Solid Waste SSD #1	520 E 100 N	120.00		378.36
Total 2.2.8.2 · Garbage			378.36	0.00	378.36
2.2.8.3 · Power					
10/15/2025	Rocky Mtn Power	Sept	972.21		972.21
11/14/2025	Rocky Mtn Power	Oct	707.19		1,679.40
12/17/2025	Rocky Mtn Power	Dec	705.42		2,384.82
Total 2.2.8.3 · Power			2,384.82	0.00	2,384.82
2.2.8.4 · Gas					
10/31/2025	Enbridge (Dominion)	540 E 100 N	55.01		55.01
12/17/2025	Enbridge (Dominion)	540 E 100 N	166.24		221.25
Total 2.2.8.4 · Gas			221.25	0.00	221.25

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Accrual Basis

Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2025

Date	Name	Memo	Debit	Credit	Balance
2.2.8.5 · Telephone & Internet					
10/01/2025	Emery Telcom		193.45		193.45
10/20/2025	AT&T Mobility	Oct 25	349.97		543.42
10/25/2025	Broadvoice		174.07		717.49
10/31/2025	Emery Telcom		193.45		910.94
11/20/2025	AT&T Mobility	Nov 25	349.97		1,260.91
11/25/2025	Broadvoice		199.61		1,460.52
11/30/2025	Emery Telcom		193.45		1,653.97
12/20/2025	AT&T Mobility	Dec 25	354.25		2,008.22
12/25/2025	Broadvoice		195.63		2,203.85
Total 2.2.8.5 · Telephone & Internet			2,203.85	0.00	2,203.85
2.2.8 · Utilities - Other					
11/01/2025	Pye-Barker Fire Safety		261.60		261.60
Total 2.2.8 · Utilities - Other			261.60	0.00	261.60
Total 2.2.8 · Utilities			5,693.53	0.00	5,693.53
2.2.9 · Automobile Expense					
2.2.9.1 · Fuel					
10/31/2025	Maverik	Oct	4,109.99		4,109.99
11/30/2025	Maverik	Nov	2,865.12		6,975.11
12/31/2025	Maverik	Dec	3,632.90		10,608.01
Total 2.2.9.1 · Fuel			10,608.01	0.00	10,608.01
2.2.9.3 · Repairs & Maintenance					
10/08/2025	Apparatus Equipment & Service	103	1,408.00		1,408.00
10/10/2025	Lube It Express		157.80		1,565.80
10/13/2025	Misc	transmission work subbed from Fish	700.47		2,266.27
10/21/2025	Dean's	108 transmission	11,242.18		13,508.45
10/22/2025	Apparatus Equipment & Service	108	2,377.21		15,885.66
10/25/2025	Misc	Digi Key	76.97		15,962.63
10/26/2025	O'Reilly	DEF	26.47		15,989.10
10/28/2025	Lube It Express		139.82		16,128.92
10/31/2025	O'Reilly	DEF	45.80		16,174.72
10/31/2025	O'Reilly	DEF		4.40	16,170.32
11/01/2025	Wash-It Express		10.00		16,180.32
11/04/2025	O'Reilly	chamois	48.98		16,229.30
11/04/2025	Lube It Express		139.82		16,369.12
11/18/2025	Mercedes Benz of Draper	Sprinter service	879.00		17,248.12
11/19/2025	Amazon	moto chargers	83.98		17,332.10
11/24/2025	Grand Tire Pros	Med 4 brakes	446.99		17,779.09
12/01/2025	Amazon	gas cap	43.18		17,822.27

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Accrual Basis

Grand County Emergency Medical Services SSD
Transaction Detail by Account
 October through December 2025

Date	Name	Memo	Debit	Credit	Balance
12/18/2025	Lube It Express		267.80		18,090.07
12/26/2025	O'Reilly	DEF	57.25		18,147.32
Total 2.2.9.3 · Repairs & Maintenance			18,151.72	4.40	18,147.32
Total 2.2.9 · Automobile Expense			28,759.73	4.40	28,755.33
Total 2.2 · Maintenance & Operations			145,780.01	143.17	145,636.84
2.3 · Education					
2.3.1 · Local Training					
10/03/2025	American Heart Association	CPR cards	124.67		124.67
10/03/2025	National Registry EMT	recert vouchers	480.00		604.67
10/08/2025	American Heart Association	CPR cards	356.20		960.87
10/23/2025	American Heart Association	CPR cards	160.29		1,121.16
10/27/2025	American Heart Association	CPR cards	7.65		1,128.81
11/05/2025	American Heart Association	CPR cards	89.05		1,217.86
11/17/2025	Logan Brewer	NREMT paramedic license	175.00		1,392.86
11/17/2025	American Heart Association	CPR cards	231.53		1,624.39
11/22/2025	American Heart Association	CPR cards	10.50		1,634.89
11/27/2025	American Heart Association	CPR cards	142.48		1,777.37
11/30/2025	RQI Partners	NRP	75.00		1,852.37
12/01/2025	RQI Partners	NRP	75.00		1,927.37
12/17/2025	Jonah Meyer	Utah license renewal	30.00		1,957.37
12/19/2025	Jones & Bartlett Learning	EMT books for 2026 class	5,237.55		7,194.92
12/29/2025	American Heart Association	CPR cards	49.35		7,244.27
12/31/2025	Moab Valley Fire Protection District	Riebold Ropes Tech cert fees	225.00		7,469.27
Total 2.3.1 · Local Training			7,469.27	0.00	7,469.27
2.3.2 · Local Training Meals					
10/11/2025	King Soppers Customer Charges		20.58		20.58
11/04/2025	King Soppers Customer Charges	CME	79.58		100.16
12/03/2025	Canyon Pizza Co.	CME dinner	212.23		312.39
Total 2.3.2 · Local Training Meals			312.39	0.00	312.39
Total 2.3 · Education			7,781.66	0.00	7,781.66
2.4 · Travel Expense					
2.4.1 · CME Travel					
12/12/2025	Amra Hubbard-Harrison	Fire per diem	75.00		75.00
Total 2.4.1 · CME Travel			75.00	0.00	75.00
2.4.3 · CME Seminars					
11/21/2025	Univerity of Florida	Meyer Critical Care Paramedic Program	1,500.00		1,500.00
12/01/2025	NAEMSE	NAEMSE Anna	330.00		1,830.00
Total 2.4.3 · CME Seminars			1,830.00	0.00	1,830.00

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Accrual Basis

Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2025

Date	Name	Memo	Debit	Credit	Balance
2.4.4 · CME Lodging					
10/01/2025	Airbnb	Lodging for crew working Redbull Rampage	2,688.40		2,688.40
10/01/2025		cash back		11.00	2,677.40
10/15/2025	Airbnb	Lodging for crew working Redbull Rampage	332.27		3,009.67
10/22/2025	Holiday Inn	Andy lodging	150.57		3,160.24
12/10/2025	Holiday Inn	Andy lodging	181.39		3,341.63
Total 2.4.4 · CME Lodging			3,352.63	11.00	3,341.63
Total 2.4 · Travel Expense			5,257.63	11.00	5,246.63
2.5 · Allowance for Uncollectible					
10/31/2025		FPSC Oct 25	149,423.82		149,423.82
11/30/2025		FPSC Nov 25	29.30		149,453.12
12/31/2025		FPSC Dec 25		29.30	149,423.82
Total 2.5 · Allowance for Uncollectible			149,453.12	29.30	149,423.82
3.1 · Capital Assets					
3.1.1 · Capital Buildings					
11/13/2025	Grand County	2024 CIB payment #3	118,000.00		118,000.00
Total 3.1.1 · Capital Buildings			118,000.00	0.00	118,000.00
Total 3.1 · Capital Assets			118,000.00	0.00	118,000.00
Bank Service Charges					
10/03/2025	First Professional Services Corporation	CC fees	101.91		101.91
10/10/2025	First Professional Services Corporation	CC fees	76.15		178.06
10/17/2025	First Professional Services Corporation	CC fees	265.49		443.55
10/24/2025	First Professional Services Corporation	CC fees	42.52		486.07
10/31/2025	First Professional Services Corporation	CC fees	84.66		570.73
10/31/2025		Balance Adjustment	0.02		570.75
11/04/2025			39.00		609.75
11/07/2025	First Professional Services Corporation	CC fees	105.65		715.40
11/14/2025	First Professional Services Corporation	CC fees	80.33		795.73
11/21/2025	First Professional Services Corporation	CC fees	10.65		806.38
11/28/2025	First Professional Services Corporation	CC fees	98.65		905.03
11/30/2025		Balance Adjustment	0.02		905.05
12/05/2025	First Professional Services Corporation	CC fees	10.65		915.70
12/12/2025	First Professional Services Corporation	CC fees	300.43		1,216.13
12/19/2025	First Professional Services Corporation	CC fees	189.42		1,405.55
12/26/2025	First Professional Services Corporation	CC fees	202.99		1,608.54
Total Bank Service Charges			1,608.54	0.00	1,608.54
TOTAL			427,880.96	183.47	427,697.49

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Accrual Basis

Grand County Emergency Medical Services SSD Transaction Detail by Account October through December 2025

Date	Name	Memo	Debit	Credit	Balance
2.1 · Salaries and Benefits					
2.1.1 · Salaries					
10/14/2025		-MULTIPLE-	71,996.09		71,996.09
10/14/2025		To reduce for OT and event pay		17,899.48	54,096.61
10/28/2025		-MULTIPLE-	84,286.04		138,382.65
10/28/2025		To reduce for OT, cell phone and event pay		27,460.02	110,922.63
11/12/2025		-MULTIPLE-	71,380.13		182,302.76
11/12/2025		To reduce for OT and event pay		15,678.46	166,624.30
11/25/2025		-MULTIPLE-	71,253.62		237,877.92
11/25/2025		To reduce for OT and cell phone		14,496.77	223,381.15
12/09/2025		-MULTIPLE-	68,545.21		291,926.36
12/09/2025		To reduce for OT		10,709.10	281,217.26
12/23/2025		-MULTIPLE-	68,250.95		349,468.21
12/23/2025		To reduce for OT and event pay		15,906.05	333,562.16
Total 2.1.1 · Salaries			435,712.04	102,149.88	333,562.16
2.1.2 · Overtime					
10/14/2025		OT	15,882.01		15,882.01
10/28/2025		OT	14,779.56		30,661.57
11/12/2025		OT	14,779.56		45,441.13
11/25/2025		OT	14,046.77		59,487.90
12/09/2025		OT	10,709.11		70,197.01
12/23/2025		OT	15,747.29		85,944.30
Total 2.1.2 · Overtime			85,944.30	0.00	85,944.30
2.1.4 · Benefits					
10/01/2025	Health Equity	PR ending 9.28.25	2,259.59		2,259.59
10/02/2025	Utah State Retire	PR ending 9.28.25	12,422.23		14,681.82
10/07/2025	Health Equity	Refund for employee on hold		625.00	14,056.82
10/13/2025	PEHP Long-Term Disability	PR 8/31, 9/14, 9/28	786.46		14,843.28
10/15/2025	Utah State Retire	PR ending 10.12.25	11,636.18		26,479.46
10/16/2025	Health Equity	PR ending 10.12.25	2,525.50		29,004.96
10/17/2025	SelectHealth	Nov 2025	12,121.05		41,126.01
10/20/2025	PEHP Group Insurance	1275	164.28		41,290.29
10/26/2025	PEHP Long-Term Disability	PR 10/12, 10/26	509.58		41,799.87
10/29/2025	Utah State Retire	PR ending 10.26.25	11,816.83		53,616.70
10/29/2025	Health Equity	PR ending 10.26.25	1,880.75		55,497.45
11/12/2025	Utah State Retire	PR ending 11.10.25	11,749.53		67,246.98
11/13/2025	Health Equity	PR ending 11.10.25	1,916.30		69,163.28
11/20/2025	PEHP Group Insurance	1275	164.28		69,327.56
11/20/2025	SelectHealth	Dec 2025	14,126.93		83,454.49
11/24/2025	PEHP Long-Term Disability	PR 11/9, 11/23	511.10		83,965.59
11/26/2025	Utah State Retire	PR ending 11.23.25	11,409.18		95,374.77
11/26/2025	Health Equity	PR ending 11.23.25	1,880.75		97,255.52
12/10/2025	Utah State Retire	PR ending 12.7.25	11,165.21		108,420.73
12/10/2025	Health Equity	PR ending 12.7.25	1,829.45		110,250.18
12/21/2025	PEHP Long-Term Disability	PR 12/7, 12/21	500.57		110,750.75

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Accrual Basis

Grand County Emergency Medical Services SSD

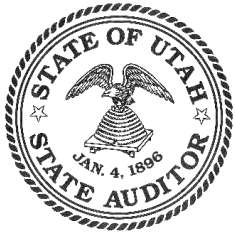
Transaction Detail by Account

October through December 2025

Date	Name	Memo	Debit	Credit	Balance
12/24/2025	Health Equity	PR ending 12.21.25	1,880.75		112,631.50
12/24/2025	Utah State Retire	PR ending 12.21.25	12,448.43		125,079.93
12/31/2025	SelectHealth	Jan 2026	16,906.23		141,986.16
Total 2.1.4 · Benefits			142,611.16	625.00	141,986.16
2.1.5 · Taxes					
10/14/2025		ER	5,713.69		5,713.69
10/28/2025		ER	6,640.30		12,353.99
11/12/2025		ER	5,667.48		18,021.47
11/25/2025		ER	5,614.47		23,635.94
12/09/2025		ER	5,449.60		29,085.54
12/23/2025		ER	5,386.93		34,472.47
Total 2.1.5 · Taxes			34,472.47	0.00	34,472.47
2.1.6 · Event Pay					
10/14/2025		event pay	2,017.47		2,017.47
10/28/2025		event pay	12,230.46		14,247.93
11/12/2025		event pay	898.90		15,146.83
12/23/2025		event pay	158.76		15,305.59
Total 2.1.6 · Event Pay			15,305.59	0.00	15,305.59
Total 2.1 · Salaries and Benefits			714,045.56	102,774.88	611,270.68
TOTAL			714,045.56	102,774.88	611,270.68

Agenda Summary
Grand County Emergency Medical Services SSD
March 17, 2026
Agenda Item #7c

Title:	Fraud Risk Assessment
Presenter:	Chair Tubbs
Summary:	To review with board members and complete the annually required Fraud Risk Assessment by the Utah State Auditor's Office for the year 2025.
Fiscal Impacts:	None
Recommended Motion:	None
Process:	Complete questionnaire and submit to State Auditor
Attachments:	Fraud Risk Assessment Implementation Guide



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 refers 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.

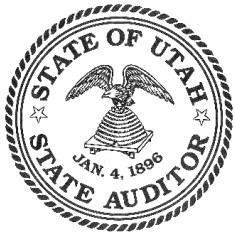
Risk Score

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.



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?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		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?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		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?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: _____

*Completed for Fiscal Year Ending: _____ *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*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?				
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?				
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".				
4. Are all the people who have access to blank checks different from those who are authorized signers?				
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?				
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?				
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".				
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".				
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".				
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?				
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				
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".				

* 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.