UNIFIED FIRE SERVICE AREA
FINANCE COMMITTEE MEETING MINUTES

June 8, 2026

Meeting held both electronically via Zoom Webinar/UFA Headquarters

Board Members Present:

Mayor Overson
Councilmember Bailey
Mayor Jackson
SLCo Assessor Stavros
Councilmember Butterfield
Mayor Gettel
Mayor Sudbury

Staff Present:

Chief Burchett
CFO Hill
Clerk Dinkel
District Administrator Anderson

Guests:

AC Robinson
DOC Easton
Courtney Samuel
OC Kay
Captain Costin
Marcus Arbuckle
AC Russell
Kate Turnbaugh
HRD Day
FM Watkins
Captain Doyle

Call to Order

Meeting called to order by Chair Overson at 2:35 p.m.

Public Comments

None

Public comment was made available live and with a posted email address.

Review/Recommend Approval of the 2025 Annual Financial Audit and Report – CFO Hill

CFO Hill explained that the annual audit process had been completed by Keddington and Christensen, an independent auditing firm, and that the purpose of the presentation was to provide the Finance Committee with an overview of the audit results prior to forwarding the report to the full UFSA Board for approval.

CFO Hill discussed the importance of the annual audit process as a critical component of the organization's financial oversight, accountability, and transparency responsibilities. He explained that the audit provides an independent review of the organization's financial statements, internal controls, accounting practices, and compliance with applicable governmental accounting standards.

CFO Hill stated that staff spent a significant amount of time preparing financial documentation, supporting schedules, reconciliations, and operational information for the auditors. He noted that the finance team works throughout the year to maintain accurate financial records and ensure compliance with accounting requirements, which helps facilitate a smooth audit process.

CFO Hill explained that the audit included a review of:
- Financial statements and reporting practices
- Internal accounting controls
- Compliance procedures
- Journal entries and supporting documentation
- Fund balances and reserve practices
- Revenue and expenditure tracking
- Capital and operational financial reporting

He further explained that the auditors had completed their fieldwork and issued an unmodified opinion on the financial statements, which is the highest level of assurance that can be provided through the audit process. CFO Hill emphasized that the audit contained no findings, material weaknesses, compliance issues, or identified instances of fraud, waste, or abuse.

CFO Hill thanked the finance staff for their extensive work during the audit preparation process and recognized the cooperation between staff and the auditors throughout the review.

Independent Auditor Presentation
Marcus Arbuckle then presented the independent auditor's report to the committee.

Marcus explained that the audit was conducted in accordance with generally accepted governmental auditing standards and included testing of financial records, internal controls, journal entries, and supporting documentation. He stated that the purpose of the audit was to determine whether the financial statements fairly present the financial position of the organization and whether adequate internal controls and accounting procedures are in place.

Marcus stated that UFSA maintains sound accounting policies and that those policies are outlined within Note 1 of the financial statements. He further stated that the organization maintains a reliable accounting system supported by strong financial management practices and internal controls.
The auditor reported that:
- The audit team encountered no difficulties during the audit process.
- There were no disagreements with management regarding financial reporting or accounting practices.
- Staff responded thoroughly and promptly to audit requests and documentation needs.
- Financial records and supporting documentation were well organized and readily available throughout the audit.

Marcus explained that the audit process also includes fraud-related procedures and discussions with management, staff, and board representatives regarding any known concerns related to fraud, misuse of funds, abuse, or irregularities. He noted that the audit team conducted journal entry testing and additional review procedures specifically designed to identify unusual or inappropriate financial activity.

The auditor stated that no instances of fraud, waste, or abuse were identified during the audit.

Marcus thanked CFO Tony Hill, Kate Turnbaugh, and the finance staff for their preparation and professionalism throughout the audit process. He commented that the organization's preparedness, organization, and responsiveness significantly contributed to an efficient and successful audit.

Committee Discussion

Committee members discussed the audit presentation and expressed appreciation for the work completed by staff and the auditors. Chair Overson commented that hearing the terms "unmodified opinion," "no findings," and "compliance" reflected positively on the organization and represented the type of audit outcome the committee hopes to receive each year. Committee members expressed appreciation for the organization's strong financial management practices.

Mayor Jackson made a motion to recommend approval of the 2025 Annual Financial Report as submitted to the full UFSA Board for approval. Mayor Gettel seconded the motion. All voted in favor, none opposed. Motion carried unanimously.

Committee members discussed how the audit would be presented to the full UFSA Board during the upcoming board meeting. Staff explained that the committee could either have the auditors return to present the audit directly to the Board or have CFO Tony Hill and Chair Overson provide a summary presentation on behalf of the committee. Committee members agreed that CFO Tony Hill and Chair Overson would present the audit overview to the full Board and determined that an additional presentation from the auditors would not be necessary.

Closed Session

None

Adjournment – Chair Overson

Mayor Jackson moved to adjourn the June 8, 2026, UFSA Finance Committee Meeting. Mayor Sudbury seconded the motion. All voted in favor, none opposed. Motion carried unanimously.