MINUTES of the public meeting of the Uintah County Commission held **July 28, 2026** in the Commission Chambers of the Uintah County Building at 147 East Main, Vernal, Utah. The meeting commenced at 3:00 pm.

PARTICIPANTS: Commissioners John Laursen and Willis LeFevre. Sonja Norton, excused.

ATTENDANCE: Mike Wilkins, Derrick Jaramillo, Teri Jorgensen, Karen England, Melissa Yergensen, Cory Powell, Jon Haderlie, Danette Brooks, Caleb Hall, Brenda McDonald, Doug Moore, Royce Hammer, Jess Hermann, Angela Hawkins, and Loren Anderson.
Minutes by Tai Duncan

WELCOME: Commissioner Laursen, Chair, welcomed everyone to the meeting.

PRAYER by Derrick Jaramillo.

PLEDGE OF ALLEGIANCE by Willis LeFevre.

1. **APPROVAL OF MINUTES:** July 21 Commission Meeting and July 22 Work Session

Commissioner Laursen moved to approve the minutes for the July 21 Commission Meeting and July 22 Work Session. Motion passed unanimously.

2. **APPROVAL OF WARRANTS** – Mike Wilkins, Clerk-Auditor

Warrants dated July 22, 2026 in the amount of $708,729.31. Nothing to note, this run included USBank and Amazon.

Commissioner LeFevre moved to approve the warrants as presented by Mike Wilkins. Motion passed unanimously.

3. **TAX MATTERS**:

Danette Brooks, Assessor, presented two tax matters for approval.
The first is a request of the county assessed fee on a vehicle owned by Raldon Dansie in the amount of $150.00. He qualifies for the veteran abatement as verified in the Clerk-Auditor's office.

The second is a cancellation of rollback tax lien on serial number 06:050:0127, owned by Robert and Shelly Bodily, in the amount of $272.03. An acre is already not assessed as greenbelt.

Commissioner Laursen moved to approve the two tax matters as presented. Motion passed unanimously.

4. **PRESENTATION OF 2025 AUDIT** - Jon Haderlie, Larson & Co.

Jon presented the audit report beginning on page 1, outlining its main scope and the requirements for issuing opinions on the county's financial statements. He reported an unmodified, clean opinion across the County's financial position, governmental activities, component units, major funds, and aggregate remaining fund information, with no modifications required. For discrete component units not audited by Larsen & Co., the firm relied on third-party audit reports under the assumption that standard ethical guidelines were followed. GASB (Governmental Accounting Standards Board) is the rule making authority. There is a new Management's Discussion and Analysis with the intent to explain financial statements in simpler terms for those that don't understand governmental accounting. Worldwide events, such as COVID, will cause changes to financial reporting standards. The term "going concern" is not an accurate definition for governmental entities as such entities are not going to cease to exist. The term will be changed to "financial distress" which is much more realistic.

Page 83 outlines procedures performed under governmental auditing standards, where auditors reviewed processes to ensure internal controls were functioning properly - no internal control deficiencies were found. Per the State Auditor's Compliance Guide, the audit confirmed compliance with county budget limits and verified that restricted tax revenues were spent according to statutory mandates outside the general fund. Jon noted that staff turnover provides a timely opportunity to re-evaluate fraud risk and personnel strengths. The risk fraud assessment is for all governmental entities regardless of size, complexity, personnel etc., but these drastically change between entities so Jon is not in favor of it. However, it is important to know and understand all the steps to prevent fraud from happening. Again, they have provided an unmodified opinion on the compliance and controls.

Because the County expended over $750,000 in federal funds, a federal single audit was required, with a sample of grants evaluated against their specific compliance rules. Pages 89 and 90 summarize the federal report, noting that low-risk status depends on past findings and timely submissions over the previous two years. The audit resulted in zero findings for federal awards and zero financial statement findings. Looking ahead, upcoming GASB statements and federal updates will bring additional changes to future single audits. Jon also addressed a prior state compliance finding, noting that the assessment must be signed, presented publicly, and recorded in the minutes; past non-documentation was an oversight that has now been fully corrected.

The Commissioners thanked Jon and his team for their hard work and willingness to answer questions throughout the process; it is important for them to understand the audit and requirements. The full report is on the State website and will be posted to the County website soon.

5. **SEISMIC PERMIT** - Royce Hammer
The surface permit for the Gusher Landfill has been reviewed thoroughly and is now ready for final approval. Loren Anderson, Civil Attorney, noted this is a ratification, it has been signed. Commissioner Laursen added the County owns 146 acres in Gusher that used to be a landfill. It has been closed for many years and TGS would like to do seismic surveys on the surface.

Commissioner LeFevre moved to ratify the Seismic permit for TGS. Motion passed unanimously.

6. **ACCEPTANCE OF WITHDRAW - VERNAL CITY'S INTERLOCAL AGREEMENT for LEGAL SERVICES** - Loren W Anderson, Civil Attorney
On June 16, 2026 the County entered into an interlocal agreement with Vernal City to exchange legal services. On July 15th, Vernal City withdrew from the agreement; the Vernal City Attorney resigned and took a position with the County. This is on the agenda simply as an acknowledgement that the agreement has been terminated.

7. **PRESENTATION OF MERITAIN AGREEMENT** for SIGNATURE - Melissa Yergensen, Human Resources
Melissa explained Meritain is the County's third party administrator for our health care plan. The agreement began in 2025 and they have been paying claims, collecting, and taking care of everything on behalf of our employees. It was discussed in various meetings and reviewed by legal but still needs to be signed. Loren added it was presented in a Commission meeting October 27, 2025 to approve the health care plan but the document didn't get signed. We are bringing it forward today to keep the record clear and explain what happened.

Commissioner Laursen moved to sign the Meritain Agreement as presented. Motion passed unanimously.

8. **APPROVAL OF CHANGES TO POLICIES 203, 204, 205, 240 & 250** - Melissa Yergensen, Human Resources
These policy changes were sent to legal for review on June 17th; dispersed to department heads for review July 2nd and reviewed in work sessions July 15th and 22nd.
Policy 203, Separation from Employment, is a combination of policies 230 and 240 which were

Voluntary Resignation and Reduction in Force. The major update was reworking the language surrounding a reduction in force, RIF. Legacy policy determined employees retained during a RIF as those with more years of services. As suggested by Nate Rawlings, Attorney, in the work session, this was changed to performance. The employees with the highest performance will be retained in a RIF situation with the years of service as a tiebreaker.

Policy 204, Volunteers, formerly policy 340, does not have significant changes. It has been brought up to date with statute and code references were corrected.

Policy 205, Employee Classification, is a combination of policies 320 and 330. This combination clarifies part-time and full-time classifications. Legacy policy had two descriptions for part-time employees. The Affordable Care Act (ACA) has clear language regarding benefit requirements and that has been included. Full-time employees are typically 40 hours per week on a regular basis, but full-time employees can also include an employee who works an average of 30 hours or more per week and are eligible for benefits. Part-time employees are typically hired for 20 hours per week but less than 30 and are not eligible for benefits. Additionally, the language regarding seasonal roles has been adjusted. To align with ACA guidelines, seasonal employees will be allowed to work up to six months, without benefits, rather than restricted to 90 days. This will allow more flexibility for departments that need seasonal employees, such as Buckskin Hills.

Due to these changes, policy 240 should be removed from the manual. Melissa also suggested removing policy 250, Union Free Work Environment, as it has dangerous language and is outdated.

Commissioner Laursen moved to approve all the policy changes as presented. Motion passed unanimously.

9. COMMUNITY LIBRARY ENHANCEMENT FUND (CLEF) GRANT 2027 - Karen England, Library
This is a ratification as it has been signed by the Library Director and Clerk-Auditor. The State had a very short turn-around time. The Grant is for $10,703 and runs July 1, 2026 through June 30, 2027. 90% of the grant will be paid once the contract is fully executed and the remaining 10% when the final report has been completed. The funds will be used for programming and ADA refitting. New whiteboards will be purchased for each study room and the conference rooms. Remaining funds will be used for new chairs in the conference room.

Commissioner LeFevre moved to ratify the CLEF Grant as presented. Motion passed unanimously.

10. PUBLIC COMMENT - none

ADJOURN: The meeting adjourned at approximately 3:22 pm.

John Laursen

JOHN LAURSEN, CHAIR

Michael W. Wilkins

MICHAEL W. WILKINS, CLERK – AUDITOR

UINTAH COUNTY, UTAH
CLERK-AUDITOR