

CITY OF NORTH SALT LAKE
AUDIT COMMITTEE MEETING
COUNCIL CONFERENCE ROOM
10 EAST CENTER STREET, NORTH SALT LAKE
SEPTEMBER 16, 2025

FINAL

COMMITTEE MEMBERS PRESENT: Brian Horrocks, Mayor; Lisa Watts Baskin, Suzette Jackson, City Council.

STAFF PRESENT: Ken Leetham, City Manager; Heidi Voordeckers, Finance Director; Stacey Steckler, City Treasurer; Wendy Page, City Recorder.

1. WELCOME

Committee Member Horrocks welcomed those present and called the meeting to order at 5:04 p.m.

2. APPROVAL OF AUDIT COMMITTEE MINUTES

The Audit Committee minutes of June 17, 2025 were reviewed and approved.

Committee Member Baskin moved to approve the Audit Committee minutes of June 17, 2025. Committee Member Horrocks seconded the motion. The motion was approved by Committee Members Horrocks and Baskin. Committee Member Jackson was excused.

3. REVIEW DRAFT CASH HANDLING POLICY

Heidi Voordeckers introduced Stacey Steckler as the City Treasurer and noted she had been employed with the City since 2008. She spoke on the Fraud Risk Assessment and the need for a cash handling policy. She said the policy would define the importance of handling cash, separation of duties, and closing out a till along with ensuring procedures in each department followed this policy.

Committee Member Jackson arrived at 5:06 p.m.

Heidi Voordeckers continued that the policy may seem broad but was meant to accompany the procedures set up by each department and their Point of Sale (POS) systems. She said this policy

would describe requirements related to every process including providing receipts to customers, check handling, and cash deposits.

Committee Member Baskin asked several questions related to cash deposits and banking information. Stacey Steckler answered that each day staff performs deposits and balances the till. She then provided information on where the City bank accounts are held.

Committee Member Baskin wondered what would happen if there were a violation of policies. Heidi Voordeckers replied that violation of the policies may result in disciplinary action and would follow the escalation process in the employee handbook. She shared an instance of fraud related to an employee with Davis County who had altered receipts.

Ken Leetham commented that City staff would most likely report similar purposeful criminal behavior to the police.

Heidi Voordeckers asked if the Committee had reviewed the policy and if there were any questions. She said implementing this policy would increase the City's score on the annual fraud risk assessment as well as meet internal control requirements such as the segregation of duties and ensuring compliance. She explained that staff could not charge fees that had not been approved as part of the fee schedule by statute. She reviewed the process including approval of the fee schedule by City Council, the City Treasurer receives the funds and deposits them into the bank, and the Finance Director reconciles the banking activity with the various collection systems.

Ms. Voordeckers reported on the multiple Point of Sale (POS) systems for tracking and collecting fees and revenues:

Administrative Building (City Hall):

- Admin (Caselle, Xpress Bill Pay, City Inspect)
- Court (Corris)
- Parks/Rec (Forte)

Golf Course:

- Café/Events Center (Toast)
- Driving range (Cardpoint)
- Pro Shop (Member Sports, Stripe, Square)

She continued that every month she pulled the POS account statements and the bank account detail and reconciles the sales with the bank deposits recorded in the financial system.

Committee Member Jackson suggested that it may be expedient to use a universal system. Heidi Voordeckers replied that one system would be easier for her to manage but explained how difficult it was to find one program which could provide all of the necessary services.

Ken Leetham commented that Xpress Bill Pay was a great utility payment system for the customer. He said the Court was required to use Corris per State mandate.

Committee Member Jackson spoke on the multiple POS systems and any problems that would arise. Heidi Voordeckers shared that during the summer it took her a full work week to reconcile the golf course sales. She said the goal of this policy would be to require the golf course to close out and provide a daily sales report.

Committee Member Horrocks asked about Pro Shop merchandise and the potential for issues. Heidi Voordeckers clarified that all of the Pro Shop sales were processed through one system and that the other two systems were for gift cards or events (such as Breakfast with Santa).

Ken Leetham noted that the Golf Course did not accept or process paper money including the Pro Shop, event center, or drink carts.

Heidi Voordeckers explained that if the Audit Committee provided positive feedback on the draft Cash Handling Policy that she would then present the policy to the City Council for approval. She said once the policy was implemented the City Treasurer and Finance Director would begin training applicable staff on proper cash handling and may audit existing department cash procedures for compliance and update as needed.

The Committee suggested implementing the policy to have the Golf Course close out each day now and establish what reporting would look like and then establish the policy to official start on January 1, 2026.

Committee Member Baskin asked where policies or procedures were located for resident review. Ken Leetham replied that it would be appropriate for policies to be available on the City website.

Heidi Voordeckers said the various City financial policies could be consolidated into a single document and then shared.

Ken Leetham elaborated that the policy tool could be utilized more frequency and then shared in one location as administrative rule similar to City code. He mentioned that the specification for the City to strictly prohibit the collection of funds through Peer-to-Peer Payment applications such as Venmo, Cash App, PayPal, and Apple Pay would help to further protect the City.

Heidi Voordeckers explained how generally these services did not allow for a governmental account and could only be tied to an individual. She also spoke on the issues with funds coming through different access points such as unregulated peer to peer apps.

Committee Member Jackson asked how a City committee or board (such as the Arts Committee) could accept donations. Heidi Voordeckers replied that the City did not want employees to solicit funds but volunteers could solicit funds on behalf of a non-profit that may support the City.

Ken Leetham commented that a non-profit like a 501(c)(3) or a foundation could apply for grants that the City may not be able to apply for.

Committee Member Horrocks asked several questions related to when and where cash deposits were stored. Stacey Steckler provided information on cash and check storage and the daily deposit process.

Committee Member Baskin moved to recommend the Audit Committee Cash Handling Policy for approval by the City Council. Committee Member Jackson seconded the motion. The motion was approved by Committee Members Horrocks, Baskin, and Jackson.

4. DISCUSSION ON GOLF COURSE PROCESSES

Heidi Voordeckers commented that the different Golf Course POS systems had been reviewed during the previous agenda item discussion. She had previously noted that Golf Course processes would be updated to require daily till/cash reconciliation and revised related to adoption of the Cash Handling Policy by the City Council.

5. SET TIME AND AGENDA ITEMS FOR NEXT AUDIT COMMITTEE MEETING

Heidi Voordeckers provided an update on the annual audit and said the new auditors would be onsite next week. She said City staff would complete their portion of the work by October 6th followed by the audit. She suggested a preliminary report prior to the November 18th City Council meeting.

Ms. Voordeckers then mentioned a new Asset and Investment Review Task Force per the recent Legislative session. She continued that this task force included the State Auditor and State Treasurer who would perform a study related to local government spending and cash balances. She said the goal was to determine how local governments were investing funds and whether their cash reserves were too high.

Ken Leetham noted that the task force would also be looking at school districts and special districts along with municipalities.

The Committee discussed some concerns related to the study including how some legislators may not be familiar with how local governments work, American Rescue Plan Act (ARPA) funds, and different technical aspects (net position, unrestricted cash).

The Committee discussed the potential to hold the next Audit Committee meeting on November 5th.

6. ADJOURN

The meeting was adjourned at 5:52 p.m.

The foregoing was approved by the Audit Committee of the City of North Salt Lake on October 6, 2026 by unanimous vote of all members present.



Brian J. Horrocks, Chair



Wendy Page, City Recorder

