



**AUDIT COMMITTEE MEETING AGENDA**  
**AUGUST 25, 2022 AT 6:00 PM**  
**505 EAST 2600 NORTH**  
**NORTH OGDEN, UT 84414**

**PUBLIC CAN ATTEND BY:**

In person or

Click the link below to join the webinar: <https://us02web.zoom.us/j/82555722078> Webinar ID: 825 5572 2078

Or Telephone Dial: 1 346 248 7799 or 1 669 900 9128 or 1 253 215 8782 or 1 312 626 6799

YouTube: <https://www.youtube.com/channel/UCrigbePBxTucXEzRr6fclhQ/videos>

**Welcome:** Chairman Swanson

**Invocation & Pledge of Allegiance:** By Invitation

**CONSENT AGENDA**

1. Discussion and/or action to consider April 28, 2022, Audit Committee meeting minutes

**ACTIVE AGENDA**

2. Public Comments
3. Discussion on Quarterly Financials  
Presenter: Jami Jones, Finance Director
4. Public Comments
5. Committee Members/Staff Comments
6. Adjournment

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***\*Please see notes regarding Public Comments rules and procedure***

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The Council at its discretion may rearrange the order of any item(s) on the agenda. Final action may be taken on any item on the agenda. In compliance with the American with Disabilities Act, needing special accommodation (including auxiliary communicative aids and service) during the meeting should notify the City Recorder at 801-782-7211 at least 48 hours prior to the meeting. In accordance with State Statute, City Ordinance, and Council Policy, one or more Council Members may be connected via speakerphone or may by two-thirds vote to go into a closed meeting

**CERTIFICATE OF POSTING**

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the North Ogden City limits on this 19<sup>th</sup> day of August 2022 at North Ogden City Hall, on the City Hall Notice Board, on the Utah State Public Notice Website, and at <http://www.northogdencity.com>. The 2022 meeting schedule was also provided to the Standard Examiner on December 16, 2021. Susan L. Nance, CMC, City Recorder

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### **Public Comments/Questions**

- a. Time is made available for anyone in the audience to address the Council and/or Mayor concerning matters pertaining to City business.
- b. When a member of the audience addresses the Committee Chair or Committee Members, he or she will come to the podium and state his or her name and address.
- c. Citizens will be asked to limit their remarks/questions to five (5) minutes each.
- d. The Mayor shall have discretion as to who will respond to a comment/question.
- e. In all cases the criteria for response will be that comments/questions must be pertinent to City business, that there are no argumentative questions and no personal attacks.
- f. Some comments/questions may have to wait for a response until the next Regular Committee Meeting.
- g. The Mayor will inform a citizen when he or she has used the allotted time.

**NORTH OGDEN CITY  
AUDIT COMMITTEE  
MEETING MINUTES**

April 28, 2022

The North Ogden City Audit Committee convened only electronically on Zoom at 6:00 p.m. Recording can be found on YouTube: <https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos>. Notice of time, place, and agenda of the meeting was posted on the bulletin board at the municipal office and posted to the Utah State Website on April 21, 2022. Notice of the annual meeting schedule was published in the Standard-Examiner on December 16, 2021.

**Committee:**

|                   |                    |                      |
|-------------------|--------------------|----------------------|
| Phil Swanson      | Committee Chairman |                      |
| S. Neal Berube    | Committee Member   | excused              |
| Charlotte Ekstrom | Committee Member   |                      |
| Thayne Shafer     | Committee Member   | arrived at 6:02 p.m. |
| Randy Winn        | Committee Member   |                      |
| Susan Nance       | Committee Member   |                      |

**Staff:**

|            |                       |
|------------|-----------------------|
| Jon Call   | City Manager/Attorney |
| Jami Jones | Finance Director      |

**Visitors:**

None

Chairman Swanson called the meeting to order and Committee Member Winn offered the prayer and led the audience in the Pledge of Allegiance.

**CONSENT AGENDA**

**1. DISCUSSION AND/OR ACTION TO CONSIDER FEBRUARY 17, 2022, AUDIT COMMITTEE MEETING MINUTES**

**Committee Member Winn motioned to approve the February 17, 2022, Audit Committee Meeting minutes. Committee Member Shafer seconded the motion.**

**Motion passed unanimously.**

## **ACTIVE AGENDA**

### **2. PUBLIC COMMENTS**

There were none.

### **3. DISCUSSION ON QUARTERLY FINANCIALS**

Jami Jones, Finance Director, presented updates on the building construction permits and how these budgetary changes were reflected within the General Fund. In addition to quantity of permits, the valuation of the permits was increasing as well. The revenue was coming in at 70 percent. The majority of governmental revenue was the B & C Road monies. The City had received four out of the six allotments, and Ms. Jones anticipated the City would come in over budget (anticipated budget was \$800,000 but it was likely going to be closer to \$900,000). Ms. Jones reviewed the recreation budget and amphitheater revenue, the latter of which was too early to calculate based on the time of year. She also detailed miscellaneous revenues and expenditures, as well as contributions to transfers.

Ms. Jones explained that there was a significant administrative offset. The budget itself was \$77,000, and because of the offset it appeared that only \$20,000 was spent. She said she wanted to make sure the allocation of salaries was in the proper fund, and would assess this area more. Ms. Jones then detailed the budget for the Aquatic Center.

Regarding the storm drain fund, the question was asked if the revenues and expenditures were typical seasonality. Ms. Jones guesstimated in the affirmative, but said she would research the matter to verify the answer.

Ms. Jones presented seven month's worth of collections, stating that the City was 20% higher than the budget (approximately \$460,000). There was a discussion regarding COVID funds and sales tax revenues throughout the pandemic. The Committee also discussed the potential for a recession in 2023.

Ms. Jones reported that the Finance Department was entering the end of the budget season. She reviewed the upcoming timeline for approving the final budget for the next fiscal year. There was further discussion of miscellaneous revenue line items.

4. **DISCUSSION ON FRAUD RISK ASSESSMENT**

Ms. Jones stated that last year the City's points were at 320, which is the low category. This year, the City is now at 370 which is the very low category. With the fraud hotline, the City was able to pick up 2I, which is the cash receiving and deposits policy. Regarding 2F, Ms. Jones said she believed this was in the City's purchasing policy; however, it was not. She explained that this change could possibly be done before the report has to be turned in by June 30<sup>th</sup>. The City picked up number four, the ethics policy, and training would be happening in May. The Mayor also completed formal education, which added to the City's overall score. Ms. Jones said North Ogden City would likely never meet number eight, which was an internal audit function that typically only larger cities were able to supply.

The Committee asked about the separation of duties addendum and questioned if the City was working on item number two from that document. Ms. Jones responded that North Ogden had mitigating controls, as well as County support. She explained that the treasurer was no longer under the finance director as one such mitigating control. Additionally, the City's accountant conducts daily cash balancing, and there are separate people to take deposits to the bank and do the reconciliation. There was subsequent discussion for ways to further improve upon the City's separation of duties.

5. **PUBLIC COMMENTS**

There were none.

6. **COMMITTEE MEMBERS/STAFF COMMENTS**

There were none.

7. **ADJOURNMENT**

**Committee Member Ekstrom motioned to adjourn the meeting. Committee Member Shafer seconded the motion. All in attendance voted in favor.**

**The motion passed unanimously.**

**The meeting adjourned at 6:43 p.m.**

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Phil Swanson, Committee Chairman

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Susan L. Nance, CMC  
City Recorder/Committee Member

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Date Approved

Not approved