NORTH OGDEN CITY

SETTLED 1851

AUDIT COMMITTEE MEETING AGENDA
MAY 25, 2023 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/88308637310 Webinar ID: 883 0863 7310
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/Thought & Pledge of Allegiance: By Invitation

CONSENT AGENDA

1. Discussion and/or action to consider February 2, 2023, Audit Committee meeting minutes

ACTIVE AGENDA

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

Please see notes regarding Public Comments rules and procedure

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 17th day of May, 2023 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 2023 meeting schedule was also provided to the Standard Examiner on December 16, 2022. Susan L. Nance, MMC, City Recorder

Public Comments/Questions

a. Time is made available for anyone in the audience to address the Committee and/or Chairman concerning matters pertaining to City business.

b. When a member of the audience addresses the Chairman and/or Committee, he or she will come to the podium and state his or her name and city residing in.

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 Chairman will inform a citizen when he or she has used the allotted time.

NORTH OGDEN CITY
AUDIT COMMITTEE
MEETING MINUTES

February 2, 2023

The North Ogden City Audit Committee convened in the Council Chambers at 6:02 p.m. on February 2, 2023, at the North Ogden City Office at 505 East 2600 North. The meeting was also on Zoom. Recording can be found on YouTube: 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 January 26, 2023. Notice of the annual meeting schedule was published in the Standard-Examiner on December 16, 2022.

Committee:

Phil Swanson	Committee Chairman	
S. Neal Berube	Committee Member	
Charlotte Ekstrom	Committee Member	
Thayne Shafer	Committee Member	(excused)
Randy Winn	Committee Member	
Susan Nance	Committee Member/City Recorder	(excused)

Staff:

Jami Jones	Finance Director
Jon Call	City Manager/Attorney
Kristi Morgan	Accountant

Visitors:

Chris Pulver	Stefanie Casey	Sandy Cochran
Dallin Barker		

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

Not Approved

CONSENT AGENDA

1. DISCUSSION AND/OR ACTION TO CONSIDER DECEMBER 15, 2022, AUDIT COMMITTEE MEETING MINUTES

Committee Member Winn motioned to approve the December 15, 2022, Audit Committee Meeting minutes. Committee Member Ekstrom seconded the motion.

Motion passed unanimously.

ACTIVE AGENDA

2. PUBLIC COMMENTS

No public comments were made.

3. DISCUSSION ON QUARTERLY FINANCIALS

Finance Director Jones presented the Quarterly Financials and noted that 50% of the Fiscal Year has gone by at this point. She indicated that most funds are on track as expected. All Property tax has been received as of December 2022. A notable budget is always the Aquatic Center as it straddles the two Fiscal years.

Discussion ensued on tipping fees at the Weber County Transfer Station and about Central Weber Sewer Districts fees increasing as well.

Interest earnings are substantially from investments that were not originally listed in the budget.

Not Approved

General Fund Expenditures were discussed, especially General Government line item that includes building maintenance, utilities, and things of this nature. Allocation corrections will be made specifically for this fund.

The group then discussed 2022 sales tax trends.

Finance Director Jones then discussed Fraud Risk goals, including switching to P-Cards and Credit Card Policies.

4. COMMITTEE MEMBER QUESTIONS

No questions were asked.

5. PUBLIC COMMENTS

Resident Chris Pulver had questions regarding food tax and sales tax. The group discussed the topics posed.

6. COMMITTEE MEMBERS/STAFF COMMENTS

No comments made.

7. ADJOURNMENT

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

The motion passed unanimously.

The meeting adjourned at 6:43 p.m.

Not Approved

_____
Phil Swanson, Committee Chairman

_____
Susan L. Nance, MMC
City Recorder/Committee Member

_____
Date Approved

Not Approved