

**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.

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.

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

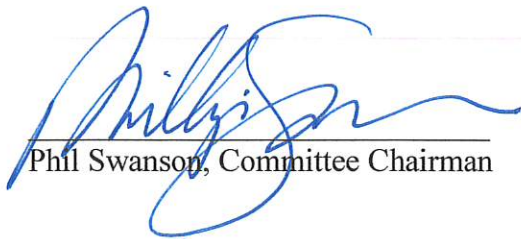
No comments made.

7. ADJOURNMENT

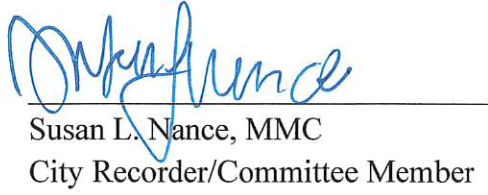
Committee Member Ekstrom motioned to adjourn the meeting. Committee Member Winn seconded the motion. All in attendance voted in favor.

The motion passed unanimously.

The meeting adjourned at 6:43 p.m.



Phil Swanson, Committee Chairman



Susan L. Nance, MMC
City Recorder/Committee Member

May 25, 2023

Date Approved