

Roy Water Conservancy District

5440 South Freeway Park Drive
Riverdale, UT 84405

AGENDA

Monthly Board of Trustees' Meeting
December 8, 2021
5:00 P.M.

- 5:00 p.m.
- | | |
|--|------------|
| I. CALL TO ORDER | Chair Zito |
| II. PLEDGE OF ALLEGIANCE | Mark Ohlin |
| III. APPROVAL OF MINUTES | MOTION |
| IV. BUSINESS | |
| A. Consideration of 2021 Fraud Risk Assessment | MOTION |
| B. Consideration of Transferring Funds from the PTIF Capital Facilities Account to the Bank of Utah Capital Facilities Account | MOTION |
| C. Consideration of Changing the PTIF Capital Facilities Account to the PTIF Meter Fund Account | MOTION |
| D. Consideration of 2020 CAT 938M Sale and 2022 CAT 938M Purchase | MOTION |
| E. Consideration of 2022 Holidays | MOTION |
| F. Consideration of 2022 Conferences | MOTION |
| G. Consideration of 2022 Board Meetings and Public Hearings | MOTION |
| H. Election of Vice Chair | MOTION |
| I. Consideration of Resolution 2021-09 Authorizing Signers on the District's Financial Accounts | MOTION |
| J. Public Comments | |
| V. REPORTS FROM MANAGER AND TRUSTEES | |
| A. Manager & Trustees Reports | |
| B. Review of Monthly Bank Statements and Cancelled Checks | Mark Ohlin |
| VI. FINANCIAL REPORT | |
| A. Approval of Monthly Financial Report | MOTION |
| VII. APPROVAL OF CHECKS | |
| A. Current Checks | MOTION |
| VIII. ADJOURNMENT | MOTION |

FINANCIAL REPORT
• DECEMBER 2021 •

GENERAL FUND

PREVIOUS MONTH	<u>2021</u>	<u>2020</u>	<u>2019</u>
Balance as of November 1	\$ 208,155.53	\$ 523,422.33	\$ 93,376.98
Deposits	\$ 165,376.29	\$ 162,713.16	\$ 478,508.79
Interest on checking	\$ 61.19	\$ 85.52	\$ 436.26
Withdrawals	\$ 198,184.07	\$ 492,076.31	\$ 428,015.83
Balance	\$ 175,408.94	\$ 194,144.70	\$ 144,306.20
TO DATE			
Balance as of December 1	\$ 175,408.94	\$ 194,144.70	\$ 144,306.20
Deposits	\$ 202,434.32	\$ 217,641.00	\$ 717,307.28
Withdrawals	\$ 234,691.04	\$ 294,293.41	\$ 756,734.97
Balance	\$ 143,152.22	\$ 117,492.29	\$ 104,878.51

CAPITAL FACILITIES FUND

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Balance as of November 1	\$ 121,718.36	\$ 260,001.54	\$ 255,805.73
Deposits	\$ -	\$ -	\$ -
Interest on checking	\$ 34.48	\$ 113.40	\$ 521.70
Withdrawals	\$ -	\$ -	\$ -
Balance	\$ 121,752.84	\$ 260,114.94	\$ 256,327.43
TO DATE			
Balance as of December 1	\$ 121,752.84	\$ 260,114.94	\$ 256,327.43
Deposits	\$ -	\$ -	\$ -
Withdrawals	\$ -	\$ -	\$ -
Balance	\$ 121,752.84	\$ 260,114.94	\$ 256,327.43

WEBER BASIN FUND

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Balance as of December 1	\$ 378,468.80	\$ 301,306.23	\$ 186,680.39

CONNECTIONS

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Connections made during the previous month (November)	0	1	0
Total connections made during the current year	26	114	120
Total active connections	10,796	10,770	10,654

SHARES

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Shares of D&WCCC Water Stock to date:	1,512.5	1,512.5	1,511.0
Shares of D&WCCC Water Stock leased to date:	144.0	144.0	144.0
Shares of Wilson Irrigation Stock to date:	21.0	20.5	20.5

UTAH PUBLIC TREASURER'S INVESTMENT FUND

· OPERATIONS & MAINTENANCE ACCOUNT ·

		<u>RATE</u>	<u>DATE</u>
Balance as of November 1	\$ 3,081,467.79	0.3475%	Ongoing-Flexible
Deposits (by Weber County)	\$ 140,188.39		
Interest	\$ 899.12		
Withdrawals (by wire)	\$ 80,000.00		
Balance	\$ 3,142,555.30		

· CAPITAL FACILITIES ACCOUNT ·

		<u>RATE</u>	<u>DATE</u>
Balance	\$ 1,367.53	0.3471%	Ongoing-Flexible

1:47 PM
12/08/21

ROY WATER CONSERVANCY DISTRICT

O&M Checks

December 8 - 9, 2021

	Num	Name	Amount
Dec 8 - 9, 21			
	19339	Chad Zito	-\$275.00
	19340	Darl R. Field	-\$275.00
	19341	Gary L. Newman	-\$275.00
	19342	Jay L. Cottle	-\$275.00
	19343	Mark W. Ohlin	-\$275.00
	19344	Ace Recycling & Disposal	-\$121.23
	19345	Blue Stakes of Utah	-\$649.80
	19346	C.A.L. Ranch Store	-\$232.94
	19347	Clear Link IT, LLC	-\$3,241.10
	19348	Clear Link IT, LLC	-\$1,465.00
	19349	Dominion Energy	-\$349.42
	19350	Eriks NA, Inc.	-\$59.28
	19351	Fuel Network	-\$1,037.25
	19352	Herrick Industrial Supply Company	-\$227.70
	19353	Home Depot	-\$423.65
	19354	J. D. Young & Son Landscape	-\$2,053.00
	19355	Jan-Pro of Utah	-\$215.00
	19356	Les Olson Company	-\$88.29
	19357	Linde Gas & Equipment, Inc.	-\$38.12
	19358	National Battery Sales	-\$296.76
	19359	O'Reilly Automotive	-\$29.33
	19360	Opticare Vision Services	-\$96.30
	19361	PEHP Group Insurance	-\$11,795.40
	19362	Riverdale City Corporation	-\$141.89
	19363	Rocky Mountain Valves	-\$5,069.44
	19364	Sam's Club	-\$244.44
	19365	Truly Nolen of America, Inc.	-\$176.00
	19366	Utah Local Governments Trust	-\$796.19
	19367	Verizon Wireless (V)	-\$1,157.45
	19368	Weber Paint Glass & Flooring	-\$38.92
	19369	Wheeler Machinery Company	-\$178,450.00
	19370	Zions Bank	-\$2,384.02
	19371	AFLAC	-\$131.80
	19372	Utah State Tax Commission	-\$2,408.00
	19373	Courtney L. Harris	-\$1,516.53
	19374	Justin J. Sandberg	-\$1,617.33
	19375	Kent D. Thurgood	-\$1,656.89
	19376	Linda A. Toupin	-\$1,580.68
	19377	Nathan S. Doxey	-\$1,594.00
	19378	Philip W. Durbano	-\$1,981.48
	19379	Rodney D. Banks	-\$3,639.23
	19380	Courtney L. Harris	-\$1,052.61
	19381	Kent D. Thurgood	-\$1,179.61
	19382	Linda A. Toupin	-\$910.56
	19383	Philip W. Durbano	-\$1,394.81
	19384	Rodney D. Banks	-\$1,170.02
	19385	Rocky Mountain Power	-\$30.25
	19386	Rocky Mountain Power	-\$10.00
	19387	Comcast	-\$564.32
Dec 8 - 9, 21		TOTAL	-\$234,691.04

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 3, 2021

SUBJECT: **IV.A. Consideration of 2021 Fraud Risk Assessment**

The attached 2021 Fraud Risk Assessment (Assessment) is required by the Utah State Auditor and will be uploaded to the State Auditor's reporting website. The Assessment will be reviewed in board meeting.

A suggested motion would be, "I move that we accept the 2021 Fraud Risk Assessment."

Fraud Risk Assessment

Continued

*Total Points Earned: 385 /395 *Risk Level: Very Low > 355 Low 316-355 Moderate 276-315 High 200-275 Very High < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	Yes	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	Yes	5
b. Procurement?	Yes	5
c. Ethical behavior?	Yes	5
d. Reporting fraud and abuse?	Yes	5
e. Travel?	Yes	5
f. Credit/Purchasing cards (where applicable)?	Yes	5
g. Personal use of entity assets?	Yes	5
h. IT and computer security?	Yes	5
i. Cash receipting and deposits?	Yes	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	Yes	20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	Yes	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	Yes	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	Yes	20
7. Does the entity have or promote a fraud hotline?	Yes	20
8. Does the entity have a formal internal audit function?	Yes	20
9. Does the entity have a formal audit committee?	Yes	20

*Entity Name: Roy Water Conservancy District

*Completed for Fiscal Year Ending: 2021 *Completion Date: 12/30/2021

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?		✓	✓	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".		✓	✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 3, 2021

SUBJECT: **IV.B. Consideration of Transferring Funds from the PTIF Capital Facilities Account to the Bank of Utah Capital Facilities Account**

In order to keep the meter funds collected as a result of SB 199 separate from the other funds of the District without creating another account, the funds in the PTIF Capital Facilities account can be transferred to the Bank of Utah Capital Facilities account. The balance of the PTIF capital facilities account as of November 30, 2021, is approximately \$1,367.50.

A suggested motion would be, “I move that we transfer the funds from the PTIF Capital Facilities Account to the Bank of Utah Capital Facilities Account.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 3, 2021

SUBJECT: **IV.C. Consideration of Changing the PTIF Capital Facilities Account to the PTIF Meter Fund Account**

It is recommended that the PTIF Capital Facilities Account be changed to the PTIF Meter Fund Account.

A *suggested* motion would be, “I move that we change the PTIF Capital Facilities Account to the PTIF Meter Fund Account.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 3, 2021

SUBJECT: **IV.D. Consideration of 2020 CAT 938M Sell and 2022 CAT 938M Purchase**

Listed below is the original purchase price of the 2017 CAT 938M followed by the actual sell price, then the 2018 CAT 938M original purchase price followed by the actual sell price, then the 2019 CAT 938M original purchase price followed by the actual sell price, and then the 2020 CAT 938M original purchase price followed by the actual sell price. The 2022 CAT 938M purchase price is then listed followed by its quoted sell price when it is sold in 2022. Wheeler would normally have a 2021 model for the District to purchase, but with the supply chain issues this year, only the 2022 models are currently available.

These purchases are made through Utah State Contract MA3383.

Machine	Purchase Price	2022 Quoted Sell Price	Price Difference
2022 CAT 938M	\$178,450.00	\$178,500.00	\$50.00
Machine	Purchase Price	2021 Sell Price	Price Difference
2020 CAT 938M	\$169,251.00	\$178,500.00	\$9,249.00
Machine	Purchase Price	2020 Sell Price	Price Difference
2019 CAT 938M	\$164,319.00	\$173,446.00	\$9,127.00
Machine	Purchase Price	2019 Sell Price	Price Difference
2018 CAT 938M	\$158,762.00	\$167,580.00	\$8,818.00
Machine	Purchase Price	2018 Sell Price	Price Difference
2017 CAT 938M	\$155,649.00	\$171,000.00	\$15,351.00

A suggested motion would be, "I move that we approve the 2022 CAT 938M purchase and the 2020 CAT 938M sell."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 3, 2021

SUBJECT: **IV.E. Consideration of 2022 Holidays**

Each year the eleven holidays are presented for approval. Due to the addition of the Federal Holiday of Juneteenth, does the board of trustees want to consider adding this as an additional holiday for the District to observe? Attached is a schedule of the upcoming holidays for 2022 without Juneteenth and a schedule with Juneteenth included.

A *suggested* motion for approval would be, “I move that we approve the 2022 Holidays.”

2022 Holidays

<u>DATE</u>		<u>OBSERVANCE</u>
December 31, 2021	Friday	New Year's Day
January 17, 2022	Monday	Martin Luther King, Jr. Day
February 21, 2022	Monday	Presidents' Day
May 30, 2022	Monday	Memorial Day
July 4, 2022	Monday	Independence Day
July 25, 2022	Monday	Utah Pioneer Day
September 5, 2022	Monday	Labor Day
October 10, 2022	Monday	Columbus Day
November 24 – 25, 2022	Thursday & Friday	Thanksgiving Holiday
December 26, 2022	Monday	Christmas Day

2022 Holidays

<u>DATE</u>		<u>OBSERVANCE</u>
December 31, 2021	Friday	New Year's Day
January 17, 2022	Monday	Martin Luther King, Jr. Day
February 21, 2022	Monday	Presidents' Day
May 30, 2022	Monday	Memorial Day
June 20, 2022	Monday	Juneteenth
July 4, 2022	Monday	Independence Day
July 25, 2022	Monday	Utah Pioneer Day
September 5, 2022	Monday	Labor Day
October 10, 2022	Monday	Columbus Day
November 24 – 25, 2022	Thursday & Friday	Thanksgiving Holiday
December 26, 2022	Monday	Christmas Day

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 3, 2021

SUBJECT: **IV.F. Consideration of 2022 Conferences**

Attached is a schedule of the upcoming conferences for 2022. It is not necessary to choose which conferences you will attend at this time, since this is for budget purposes only. Also, due to the potential for change because of COVID-19, this schedule is subject to change.

A suggested motion for approval would be, “I move that we approve the 2022 Conferences.”

Roy Water Conservancy District

2022 Meetings & Conferences

BOARD MEETING DATES	CONFERENCE DATES	CONFERENCE	ATTENDEES	ESTIMATED COST PER PERSON
January 12	<i>No Meetings</i>			
February 9	February 21 - 24	AWWA Utility Management Conference Orlando, FL	Rodney	\$2,500
	February 28 - March 4	Rural Water Association Utah Conference St. George, UT	Phil, Kent, Nate & Justin	\$1,500
March 9	March 21	Utah Water Law St. George, UT	Rodney	\$500
	March 22 - 23	Utah Water Users Workshop St. George, UT	4 Trustees, Rodney & Courtney	\$1,000
April 13	April 25 - 27	UGFOA Conference St. George, UT	Rodney	\$1,500
May 11	<i>No Meetings</i>			
June 8	June 12 - 15	ACE22 Annual San Antonio, TX	Rodney	\$2,500
July 13	<i>No Meetings</i>			
August 17	August 10 - 12	NWRA Western Water Seminar ?	2 Trustees & Rodney	\$2,500
September 14	<i>No Meetings</i>			
October 12	October 5 - 7	Water Smart Innovations Conference Las Vegas, NV	Rodney	\$1,500
	October 18	UWUA Summit Meeting Provo, UT	4 Trustees & Rodney	\$400
November 16	November 2 - 4	UASD Annual Convention Layton, UT	Trustees, Rodney	\$700
	November 9 - 11	NWRA Annual ?	2 Trustees & Rodney	\$2,500
December 14	<i>No Meetings</i>			

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 3, 2021

SUBJECT: **IV.G. Consideration of 2022 Board Meetings and Public Hearings**

Attached is a schedule of the 2022 board meetings and public hearings. There are two board meetings that will need to be on a day other than the second Wednesday. August and November will need to change due to conflicts with other meetings. Both will be the third Wednesday of the month.

A suggested motion for approval would be, "I move that we approve the 2022 Board Meetings and Public Hearings."

ROY WATER CONSERVANCY DISTRICT

2022 Board Meetings

<u>DATE</u>	<u>TIME</u>	<u>MEETING TYPE</u>	<u>LOCATION</u>
January 12, 2022	5:00 p.m.	Board	RWCD Office
February 9, 2022	5:00 p.m.	Board	RWCD Office
March 9, 2022	5:00 p.m.	Board	RWCD Office
April 13, 2022	5:00 p.m.	Board	RWCD Office
May 11, 2022	5:00 p.m. 6:00 p.m. 6:00 p.m.	Board Public Hearing Allotment of Water Public Hearing Assessment Books	RWCD Office
June 8, 2022	5:00 p.m.	Board	RWCD Office
July 13, 2022	5:00 p.m.	Board	RWCD Office
*August 17, 2022	5:00 p.m.	Board	RWCD Office
September 14, 2022	5:00 p.m.	Board	RWCD Office
October 12, 2022	5:00 p.m.	Board	RWCD Office
*November 16, 2022	5:00 p.m.	Board	RWCD Office
December 14, 2022	5:00 p.m. 6:00 p.m. 6:00 p.m.	Board Public Hearing Allotment of Water Public Hearing Adoption of Budget	RWCD Office

All Board Meetings will begin at 5:00 p.m. and will be held at the District office located at 5440 S. Freeway Park Drive, Riverdale, Utah. For further information, please call (801) 825-9744.

* Board Meetings are held on the second Wednesday of each month, excluding August 17, 2022, and November 16, 2022. Any changes to this schedule will be posted on the Utah Public Notice Website.

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 3, 2021

SUBJECT: **IV.H. Election of Vice Chair of Board of Trustees**

In accordance with Article 2.1(a) of Roy Water Conservancy District's Amended and Restated Bylaws of the Board of Trustees Adopted November 11, 2020 (Bylaws), "the Board shall hereafter elect from among the members of the board a Vice Chair". The current Vice Chair's term of office expires January 1, 2022, and is becoming the new Chair. Therefore, it is necessary for the board of trustees to elect a new Vice Chair in accordance with Article 2.2 of the Bylaws. It is recommended the board of trustees follow the procedure as outlined in the Bylaws and once a Vice Chair of the board of trustees of Roy Water Conservancy District is elected, a formal motion be approved to complete the election process.

A *suggested* motion would be, "I move that we elect _____ as the Vice Chair of the Board of Trustees beginning January 1, 2022."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 3, 2021

SUBJECT: **IV.I. Consideration of Resolution 2021-09 Authorizing Signers on the District's Financial Accounts**

In order for the newly appointed Chair to fulfill the duties of office, it is necessary to add them as an authorized signer for all of the District's financial accounts. In order for the newly elected Vice Chair to fulfill the role of internal auditor, it is necessary to remove them as an authorized signer for all of the District's financial accounts.

A suggested motion would be, "I move that we approve Resolution 2021-09 Authorizing Signers on Roy Water Conservancy District's Financial Accounts."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 3, 2021

SUBJECT: **V.A. Manager and Trustees Reports**

The following is a reminder of upcoming meetings and events:

Board Meeting – December 8, 2021, at 5:00 p.m.
Public Hearing for Allotment of Water – December 8, 2021, at 6:00 p.m.
Public Hearing for 2022 Budget – December 8, 2021, at 6:00 p.m.
Public Hearing for 2021 Water Conservation Plan – December 8, 2021, at 6:00 p.m.
Christmas Party – December 9, 2021, at 6:00 p.m. at Timbermine
D&WCCC Stockholders Meeting – December 20, 2021, at 6:30 p.m.

The following are possible dates for upcoming meetings and events for the first half of 2022:

Board Meeting – January 12, 2022, at 5:00 p.m.
Board Meeting – February 9, 2022, at 5:00 p.m.
Board Meeting – March 9, 2022, at 5:00 p.m.
Utah Water Law and Workshop – March 21-23, 2022, St. George, UT
Board Meeting – April 13, 2022, at 5:00 p.m.
Board Meeting – May 11, 2022, at 5:00 p.m.
Public Hearing for Allotment of Water – May 11, 2022, at 6:00 p.m.
Board Meeting – June 8, 2022, at 5:00 p.m.
Board Meeting – July 13, 2022, at 5:00 p.m.

As of December 2nd, East Canyon is 49% full, Echo Reservoir is 22% full, and the Weber River basin snow water equivalent is 29% of normal. Currently almost 100% of the state of Utah is in severe to exceptional drought condition. As of October 19, 2021, the District's boundaries are back in the extreme drought category.

INTERNAL AUDIT REPORT

DECEMBER 7, 2021

(NOVEMBER 30, 2021 STATEMENTS)

- | YES | NO | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Obtain bank statements unopened. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Review checks for unusual payees. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Review signatures on checks for authenticity. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Review any cash transfers or large debit memos for property. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Question any large or unusual checks that you do not remember discussing or approving. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Summarize your questions. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Distribute the report to board members, Child Richards CPAs & Advisors, Rodney Banks, and Linda Toupin. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Obtain replies to questions from Rodney Banks and distribute with the report. |

COMMENTS: OPENED & REVIEWED BANK STATEMENTS & CHECKS, FOUND NO PROBLEMS.

Bank of Utah

1. O & M Account No. [REDACTED]0122: _____
2. C.F. Account No. [REDACTED]1928: _____
3. Weber Basin Account No. [REDACTED]0846: _____

PTIF

4. O & M Account No. 1141: _____
5. C.F. Account No. 2340: _____

I have completed the above procedures for the month of December 2021 (November 30, 2021 Statements).


Mark W. Ohlin, Vice-Chair

ZION BANK CREDIT CARDS
INTERNAL AUDIT REPORT

DECEMBER 7, 2021

(NOVEMBER 30, 2021 STATEMENTS)

- | YES | NO | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Obtain credit card statements. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Review statements for unusual charges. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Review receipts for charges. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Question any large or unusual charges not previously discussed or approved during board meeting. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Summarize your questions. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Distribute the report to board members, Child Richards CPAs & Advisors, Rodney Banks, and Linda Toupin. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Obtain replies to questions from Rodney Banks and distribute with the report. |

COMMENTS: CREDIT CARDS & STATEMENTS IN ORDER.

-
1. Zions Bank Control Account: _____
 2. Jay Cottle Credit Card: Card turned in to office on 04-15-2021. _____
 3. Darl Field Credit Card: ~~NO~~ NO chg room! _____
 - X 4. Gary Newman Credit Card: _____
 - X 5. Mark Ohlin Credit Card: Card turned in to office. _____
 - X 6. Chad Zito Credit Card: _____
 - X 7. Rodney Banks Credit Card: _____
 - X 8. Phil Durbano Credit Card: _____
 - X 9. Kent Thurgood Credit Card: _____
 - X 10. Nathan Doxey Credit Card: _____
 11. Justin Sandberg Credit Card: NO CARD _____
 - X 12. Linda Toupin Credit Card: Card turned in to office. _____
 - X 13. Courtney Harris Credit Card: _____

I have completed the above procedures for the month of December 7, 2021 (November 30, 2021 Statements).



Mark W. Ohlin, Vice-Chair