

Wasatch County Board of Directors Meeting

Tuesday June 12, 2018

Meeting held at the Wasatch County Administration Building located at 25 N Main, Heber City.

Those in Attendance:

Steve Farrell

Greg McPhie

Mike Petersen

Spencer Park

Kendall Crittenden

Danny Goode

Mark Nelson

Chief Ernie Giles

BC Jason Provost

BC Gary Sessions

BC Ben Fitzgerald

Fire Marshal Clint Neerings

Fire Warden Troy Morgan

Items of Business to address:

**Minutes**

The minutes of the May board meeting were presented to the board for their review and approval. **A motion was made by Greg McPhie to approve the minutes of the May 8, 2018 fire board meeting. The motion was seconded by Mike Petersen and the motion passed all in favor.**

**Warrants**

The listing of warrants totaled \$224,550.11. This total included the added warrants and the payroll transmittals.

Mike Petersen asked about the legal fees.

Greg McPhie asked about the Ballard Sphar billings for legal.

Chief Giles stated that they are winding down on the legal fees. He stated that they have been revising the personal policy and updating it. Tesch has been assisting in this and there will be a cost for this.

**A motion was made by Greg McPhie to approve the warrants as presented. The motion was seconded by Mark Nelson and the motion passed all in favor.**

### **2017 Audit Report**

Mike Mickelsen and David Payten presented to the board the report on the 2017 audit for the District. David Payten reported on the process. He stated that their responsibility is to report on the financial statement. He stated that reporting comes from management from record keeping. The report specifies that they look at the internal controls for planning and to identify weaknesses in internal controls. They looked at governmental activities and each major fund. They look into what would impact the users of the financial statement and the people in Wasatch County that may use their services.

Mr. Payten reported on the financial position and that it is a clean report. The report includes supplementary information as per governmental standards, the MDNA and pension liabilities. It also includes a prior year comparison. There are also additional reports on governmental standards for compliance. He reported that they spent time at the office with the staff and Chief Giles. He stated that they were ready and prepared for the audit.

Steve Farrell asked about the findings.

Mike Mickelsen covered the findings. He stated that the State compliance report comes from the State compliance guide. They looked at specific issues for compliance. As per the testing there are some issues of non-compliance. He stated that as in previous years, there is a deficit in the Fund Balance. He stated that these are just accounting rules and they did not know what the revenue accrual would be at the time of the opening and closing of the 2017 budget at the end of the year.

Mr. Mickelsen stated that it's not an internal control finding but the District did not present a quarterly financial for every quarter to the board.

Mr. Mickelsen stated that the only findings were State compliance issues and nothing internal. He also stated that the findings from the previous year have been corrected. This helps with the risk assessment to know that they were corrected.

The auditors addressed the accounting estimates.

Steve Farrell asked how they come up with the accounting estimates.

Mike Mickelsen stated that there are two types of revenue and they take it on a case by case and get a number. They also looked into the pension liability. He stated that the URS does an audit that checks out how things are allocated and they did rely on this for the audit.

Steve Farrell asked if the District was in jeopardy with these estimates.

Mr. Mickelsen stated that they are not in jeopardy. If so, there would have been a paragraph of concern.

Mr. Mickelsen stated that there were no findings of misstatements during the audit and asked if there were any questions from the board.

Steve Farrell asked the board members if they were ready to make a motion on the budget.

**A motion was made by Greg McPhie to accept the audit report. The motion was seconded by Mike Petersen and the motion passed all in favor.**

### **Chief report**

Chief Giles introduced Kristen Richardson, the new executive secretary for the District.

Chief Giles reported on the District. He stated that they have been going through the policies. He reported that they have completed the hiring and they full time crews start on Sunday covering the Midway/Heber stations. They are still working to get the Midway station complete. They have a lot of work to do and Mike Davis has been good to work with. They are planning on having an open house when it is complete.

Steve Farrell asked who they hired.

Chief Giles stated that they hired Erin Lytle, Tobie Graham, Heidi Heller and Jake Provost.

He reported that ESCI was in town and one of their points to look at was the wage study. They said that they were surprised that anyone applied due to the low wages.

Chief Giles stated that they had captain interviews and with the new layout they have six captains. There are lots of changes and they hope to keep things rolling.

Kendall Crittenden asked about a flow chard.

Chief Giles reported that they should have that for the next meeting.

### **PTIF Resolution 18-02**

Chief Giles stated that this is a housekeeping resolution. It verifies who has access to the PTIF accounts. **A motion was made by Danny Goode to approve Resolution 18-02. The motion was seconded by Greg McPhie and the motion passed all in favor.**

### **Quarterly Report**

Chief Giles and the board members addressed the quarterly report. Chief Giles stated that he would like to have Kierstan Smith do this. It shows the percentages of the expenses for the annual budget and the balance sheets. The board reviewed the 1<sup>st</sup> quarter report.

Greg McPhie stated that they will address this each quarter and make a motion to accept it.

Kendall Crittenden asked about the liability insurance that is at 90%.

Chief Giles stated that it is billed annually and has been paid for the whole year.

**A motion was made by Greg McPhie to approve the 1<sup>st</sup> quarter report. The motion was seconded by Danny Goode and the motion passed all in favor.**

### **Fire Warden**

Troy Morgan reported that they are now in fire season. He thanked the board for looking at the fire today.

Kendall Crittenden asked about fire restrictions.

Chief Giles state that they will confine fireworks to the valley floor with restrictions. They have shortened the period and asked that they areas be set up for setting up fireworks.

Mike Petersen asked about the fires.

Troy Morgan stated that the Willow Creek fire is at 780 acres and about 10% contained. There is another one out by Strawberry Pinnacles and they do have a perimeter around it.

Danny Goode stated that he would like to have a closed session to address personnel and litigation.

**A motion was made by Greg McPhie to move into closed session. The motion was seconded by Danny Goode and the motion passed all in favor.**