

## Wasatch County Fire Board of Directors Meeting

Tuesday June 8, 2021

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

### Those in Attendance:

Spencer Park

Steve Farrell

Kendall Crittenden

Jeff Wade

Danny Goode

Chief Giles

EMS BC Clair Provost

BC Gary Sessions

BC Ben Fitzgerald

BC Jason Provost

Fire Warden Troy Morgan

Dennis Goudy

### Minutes

**A motion was made by Councilman Farrell to approve the minutes of May 11, 2021 and May 19, 2021 fire board meetings. The motion was seconded by Councilman Wade. The motion passed all in favor with.**

### Warrants

**A motion was made by Councilman Crittenden to approve the warrants as presented in the amount of \$347,814.04. The motion was seconded by Councilman Farrell. The motion passed all in favor.**

Chief Giles: I want to point out a couple of things there. The ARF truck bill is on there. It was about \$10,000 less than what we were anticipating. It should be back in Heber on Sunday. We are going down to pick it up on Friday.

Councilman Crittenden: That was the Fire Trucks Unlimited.

Councilman Farrell: What was the justification of \$10,000 on this bid?

Chief Giles: The parts, he ended up getting the doors cheaper than what he was thinking. I know he made a comment if the truck was ever for sale, he would be interested in buying it. It's got very little miles on it. To only spend \$90,000 to get it up and running was money well spent.

Councilman Park: Will you keep that at the fire station or the airport?

Chief Giles: It will probably be at the midway station. That's the only place that it fits that we have. It was out at the airport, but they don't have room for it in that maintenance building.

Councilman Park: Murl mentioned that it would be beneficial for you guys to have it out on highway fires would it be nice to have?

Chief Giles: Yes, and that was a tough one for sure. Other than that, there's some extrication tools for that truck we just purchased last year. We have had it for over a year now. The rest of it is pretty much day to day business unless you have any other questions?

### Chiefs Report

Chief Giles: Today we had some discussion with the sheriff and Heber City PD on fire restrictions. All of you should have received emails on them. Originally, we were going to leave a portion of Heber City open. After that discussion we decided to close it. No fireworks allowed in Wasatch County. We are going to post it. What happens when we do these things one side of the street can set them off and the other side, they can't so it turns into an enforcement nightmare. The Sheriff and Chief Booth suggested that we just go into full fire restrictions. It takes effect on June 16<sup>th</sup>. You may see some Saturday night at river bottoms. That permit was already issued. We actually have pulled red ledges and Tuhaye's and any other private permits. Anything that is done by the community or county will be approved so Memorial hill, derby will be approved. Clint is not here he needed to be excused. We are actually doing it a little different this year. They have 4 spots that they are setting them off this year. There will be someone down in the fields and some on the hill. If you have any questions or concerns give me a call. I'm sure there will be plenty of calls.

Councilman Farrell: We should probably put this in the wave?

Chief Giles: It will be out tomorrow and next Wednesday on the full fire restrictions. We will post it on social media. You can find it on our website. Maybe we can get with Don Wood so it can be posted on the counties. We are actually having some signs built. We will put them coming in and going out of town.

Councilman Crittenden: I shared the announcement this afternoon out onto the ask midway and ask heber facebook page. There are already comments asking why we are waiting until the 16<sup>th</sup>. I don't think people understand what is going on.

Chief Giles: Its crazy. To watch a green field burn last night was pretty wild. I usually hold off on these things but this year its tough. It's just super serious. The forest service has like 6 or 7 steps for fire restrictions.

Troy Morgan: It's 7. Its more they are looking at fuel moisture, the energy of these components. It's all done by science even though they know there's issues they have to check all of the boxes.

Councilman Farrell: How close are they?

Troy Morgan: When I heard today, I believe they are on 4 out of 7. I would imagine it will be sooner than later.

Councilman Farrell: Do you know the 3 that don't meet it?

Troy Morgan: I think 1 was there thousand-hour fuels. Fuel moisture is higher than their requirement. I am not sure what the other 2 things were. I can defiantly find out though.

Chief Giles: Dennis is here to speak for the commission. There should be an outline that was included in you packet.

Councilman Goode: At what point does the commission take over these SSD meetings where they are doing the warrant approvals and getting the dates and that sort of thing and then the council just approves the budget? I thought that was the plan. Do we have that in mind and when do we think that will happen?

Councilman Wade: I think it has to be an administrative control board to sign checks.

Dennis Goudy: Yes, that's true.

Councilman Farrell: My thought was we would still have a monthly fire board meeting with the commission and chief kind of explaining what is going on.

Councilman Park: We feel like the advisory board was a good was towards that, but we weren't ready to take that step yet.

Councilman Goode: I am sorry I thought this step was the commission. I thought the advisory board was the first step and the commission was the next step. But that's okay I am anxious to hear what they have to say. Thank you.

Councilman Farrell: The Commission was the first step the Administrative Control Board is the next step.

Dennis Goudy: The outline chief was referring to is Kristen sent to your inbox. Its called detail communications agenda. The original plan that we all hope for, back in our last meeting we all had consensus that the email would be sent to your private emails, and we would still include the Wasatch County communication system (OnBase). So we sent it out to your emails and OnBase. We believe that you would have a better opportunity to pre read any information we give you from the commission. I am excited to start working with Dustin and looking forward to next month for Dustin to make the presentation. What I would like to cover very quickly is kind of what you were referring to Kendall on the communications. Again, this was one of our top priorities to improve communications.

Councilman Crittenden: I didn't get it. Can you resend it Kristen?

Kristen Richardson: Last time I was under the impression that Marilyn wanted it emailed and not on OnBase so I emailed it.

Councilman Crittenden: I will look.

Councilman Park: we got it on the 7<sup>th</sup>.

Dennis Goudy: In our discussion our goal is to get this information to you sooner. We have some plans in work on that. That's why we are excited for Dustin to join us so we can start coming up with some really good ways to communicate with you well in advance. In fact, one of the requirements that we are all new in working on is that commission approval of the warrants. What I would like to mention on the warrants is if we as a commission (Dustin this is something you can think about) it would be better if we could get a month ahead. Now think about the logic in this. If Merry Duggin and I were to review the warrants today, they are already paid. The checks are already cut. It's my vision, again we will all work on this with Dustin, is to give you information in advance. Chief did a good job bringing information to you on the ARF truck a few months ago. Well, that's the kind of stuff that we really want to get ahead of before a check is ever cut. That's something we would want brought to our attention either positively or negatively. We want to get that way in advance, so everyone is informed.

Councilman Farrell: I don't think that will work on all of the warrants.

Dennis Goudy: No absolutely not.

Councilman Park: The warrants are on a 30-day basis and we only meet once a month.

Dennis Goudy: Right and I realize that. I am just saying if it's something we can get ahead then that's what we want to try and get to you guys. That's all I am saying.

Councilman Goode: That's a really great goal, I really welcome that. Thank you.

Dennis Goudy: Thank you. So my report from the commission is to let you know that number 1 we are finalizing a promotional process for the captain position. Today I was excited to see that Kristen, Clair, and the Chief had worked on the final draft of the promotional process for the captain. In the words of one of our commission members these are like navy seals. My answer was, yes there is a lot of work to promote you to the captain in a Fire District. Its a lot of work. They have done a really good job on the draft. The intention again I want to remind you that this is internal. There should be good, qualified applicants within the district that can engage in this process. A fair process has been drafted out that passes the test with equal employment and fairness to all those that apply. We had already put to bed the deputy chief description and that is ready for release internally and statewide. But what we are finalizing is the actual promotional process. One of the commission members has drafted the process and it's in the hands of the chief and his administrative staff. The other thing I wanted to talk about is on that task list (I didn't send this to you) we went over this at our last meeting. We updated the progress on this. Would you guys like these tasks sent to you as well so you can see where we are going?

Councilman Wade: It would not hurt.

Dennis Goudy: That I think is a very important thing. In the last month we have made progress on all the tasks that have been created. We listed the progress on the tasks. For example, the deputy chief hiring process is ready to go. If you like that you can alter the way, it gets to you. We also have details about the tasks that would help you if you had questions. If you like that we can include it next month. Another critical one we are waiting on that first meeting with Dustin so we can go over the bylaws. The bylaws for the commission I would like to say are at least 85% complete. But we want him involved in that. We have a good plan in place in fact we have a work meeting so we can get them ready to submit to you. We have verified that they need to go to the attorney and that is our goal. Is there any questions on the progress of the commission?

Councilman Crittenden: Sounds like you have been busy.

Councilman Farrell: Thank you Dennis.

Chief Giles: Before we hear from Troy do you mind if we go to Eide Bailly's report?

Councilman Farrell: That will work.

Troy Morgan: I will just start off with the fire restrictions on the DWR land for the wildlife management areas. I talked Jason Burnen last night and that will take effect this week. He did not know for sure if it's going to be Friday or Saturday, but they are going to be posting signs. What they are restricting is fireworks, dispersed campfires, and target shooting. They will leave the gun range open. That will not include the gun range. As we have had a couple of fires. Memorial Day we had the little pole fire which was just at the mouth of little pole canyon. Multiple structures were threatened. We did evacuate probably 10 homes. I don't want to go into too much detail, the investigation is not completed but I can tell you that the individual was cited. The person did have a preliminary hearing this week and pled not guilty. The state is pursuing cost recovery on that. We did have a fire from the car crash yesterday and it did burn a little over 2 acres. Fire potential right now is super high as you know with the wind and low RH we have been in red flag warning for the last 2 days. Tomorrow looks to be another red flag warning day. I am glad to see fire restrictions. I appreciate chief's proactiveness and your support in that. I think every little bit we can do the safer we will be as a county.

Councilman Farrell: Troy I see hauling brush off, if you want to cut around, you're building and they will haul it off.

Troy Morgan: Yes, they do a yearly chipping day. We used to be pretty involved with that and then somebody on the board thought that their legal liability just having the homeowners assist in this community was higher than they wanted to go. Now we give our recommendations and then they can hire a crew to come in and do the chipping. I did participate in a community event last Saturday in 40 dam acres. The last 3 years they have been really proactive, and we have treated a lot of land up there. There is those communities that are super involved. Timberlakes always has a pretty big chipping program. Then there is others that we have a hard time with. I did send out with the generic email to all of the HOA presidents just saying that we are here to help. We would love to come to your meetings and talk to you. Sadly, we didn't get a lot of response. We will keep trying. Every year we will try.

Councilman Farrell: Anything else Troy?

Troy Morgan: No thank you guys I appreciate it.

### Other

#### **2020 Financial Audit Presentation by Eide Bailly**

Mike Michaelson: Thank you for having us today. We will quickly go through the audit. I have also as an attendant Shawn Kintaudi. Just quickly as a reminder when we do an audit there are 3 things we do at the beginning. First, we gain and understand the internal control. We document that in our working papers. Then we discuss risk for the various audit areas and transactions that we are going to audit and then we assign a materiality threshold. In materiality the threshold that we are willing to change is by user's judgment. A misstatement above that threshold will change their judgment and needs to be

corrected for the financial statements to be fair. That helps us design our procedures and decide where we are going to audit. An area that might have a higher risk and higher materiality we will spend more time in than an area that has a lower risk and lower materiality. Then we gather all of our audit evidence, and we determine the scope or the auditor's opinion. In this case on the June 2<sup>nd</sup>, we selected an unmodified opinion which is a clean opinion.

Shawn Kintaudi: So if the attendees of the meeting can refer to the packet that was distributed the audit report should be found on page 1. The report is broken out into 6 different sections. I won't go into too much detail of each section. We performed our audit for each of the governmental activities and each of the major funds within the financial statements. That would be the general fund and capital projects fund each of which should be presented at its own column. The report also discusses the responsibility of us as auditors and management responsibility. To begin with management responsibility, they are responsible for the preparation and fair presentation of the financial statements in accordance with the county principles generally accepted in the GASB (governmental account standards board). Our responsibility was to perform procedures to express an opinion and provide reasonable but not absolute assurance regarding the financial statements of the district. We felt the evidence we have obtained during the audit was sufficient enough to come to a conclusion regarding an opinion. As Mike had mentioned a clean opinion, so that is good news there. The last few sections of the report basically discuss the supplementary information and the comparative information throughout the entirety of the financial statements. The supplementary statements such as the NPNA, the budget hearing comparison, and all of these reports can be found in the other section of the auditor report. The county principles basically require these sets of information to be disclosed and we don't exactly issue an opinion on that information that derive from reports that we review during the audit process. We feel pretty good about that supplementary information. We present the numbers from 2019. We feel as if these numbers should be read in conjunction with the financial statements just so you guys have a better understanding as to where those numbers came from. The last part of the audit report basically discusses the other reporting that is required by government and county standards and in accordance with those standards we have issued a report on our consideration of the districts internal control over financial reporting and the districts compliance with laws and regulations. The purpose of that report that we issue is to provide an opinion on the effectiveness and internal control process within the district. With that I think Mike can go into more detail on that.

Mike Michaelson: That report is on page 50. If there had been any deficiencies, they would have been referred to here in this letter. If you read through the letter, you will notice that there was nothing. If you look at the letter you will notice that if you read through this letter there are no. This report has 2 pieces. We had no compliance issues. On page 62 there is a report from the State of Utah on the compliance audit guide. The state auditor's office publishes a compliance guide that we are required to follow. You can see the sections of that guide are areas that we have audited. Several of those are required to be audited annually. The next section goes over internal control over compliance and there is nothing to report. Shawn is going to hit the highlights of this letter.

Shawn Kintaudi: Thanks Mike. As Mike mentioned this report is broken out in 10 sections and I won't go into too much detail. The first part relates to our responsibility for the audit to provide a reasonable assurance on financial statements. The second part is to basically discuss the scope and timing of the audit. Fortunately, we maintained our scopes and procedures. We were able to get the audit completed in time. Overall, in this section we are going to discuss our compliance with ethics, our firm as a whole is

able to maintain the entirety. There was really no impairment of our ability to conduct the audit. The fourth section here basically goes into accounting practices at the district certain policies meet the disclosure all of which can be read in detail in its entirety throughout the financial statements. It just basically discusses those significant policies. The last few sections here basically discuss difficulties that we might encounter or any misstatements that have come up during the engagements. Fortunately, there were no difficulties in performing engagement although we did it remotely, we were able to get through it very seamlessly. The team was really great to work with. In addition to that there were no misstatements that were either uncorrected or corrected by management. Regarding management we didn't have any disagreements with the management throughout the course of the audit as I mentioned earlier, they were really great to work with. Lastly, we requested that a few in management written representation as the organization as a whole. That may have been signed already. The last thing we wanted to get into was consultations with other accountants. Outside of Kierstan, there were no other accountants that were engaged with us in order to complete the engagement. Lastly, the last section of this report refers to matters and other findings that we have found to be significant. Other than everything else we have discussed in the audit report there was nothing else worth bringing to the board. With that I will transition it back to Mike for any questions you might have.

Michael Michaelson: At this point we have presented the required communications. We have discussed our reports. We would be happy to answer any questions you may have now.

Councilman Farrell: Does anyone have any questions?

**A motion was made to Councilman Crittenden to set this audit as presented. The motion was seconded by Councilman Goode. The motion passed all in favor.**

**A motion was made by Councilman Crittenden to move into executive session for potential litigation. The motion was seconded by Councilman Wade. The motion passed all in favor.**

**A motion was made by Councilman Wade to adjourn. The motion was seconded by Councilman Crittenden. The motion passed all in favor.**