



UNIFIED FIRE AUTHORITY BOARD FINANCE COMMITTEE MEETING MINUTES

November 29, 2023

Meeting held both electronically via Zoom Webinar/UFA Headquarters

Committee Members Present:

Council Member Perry

Mayor Dahle

Council Member Harris

Council Member Henderson

Council Member Bailey

Marcus Stevenson

Council Member Buroker

Committee Members Absent:

Mayor Silvestrini

Mayor Weichers

Staff Present:

Chief Burchett

CFO Hill

AC Pilgrim

CLO Roberts

Kate Turnbaugh

Cyndee Young

Guests:

AC Dern

AC Robinson

Aaron Whitehead

Amanda Lawrence

Anthony Widdison

Brad Larson

David Chipman

Embret Fossum

Erica Langenfass

Kiley Day

Lana Burningham

Marcus Arbuckle, Auditor

Mike Greensides

Nile Easton

OC Russell

Rob Ayres

Tony Barker

Meeting called to order by Chair Henderson at 1:30 p.m.

Public Comments

None

Public comment was made available live and with a posted email address

Minutes Approval

Council Member Perry moved to approve the minutes from the May 9, 2023 Finance Committee Meeting as submitted

Mayor Stevenson seconded the motion

All voted in favor, none opposed

Review/Approval of Fiscal Year 22/23 Financial Audit – CFO Hill

- ◆ CFO Hill took a moment to address some highlights to the report
 - ◆ This document is an opportunity for staff to provide the Committee and Board Members statements on the analysis of UFA's financial position
 - ◆ Highlights include both financial and operational
 - ◆ The net position provides a snapshot of where we are and where we have been

- ◆ Also provided are the items approved in the original budget as a reminder of the decisions and choices brought before the Board
- ◆ Capital Assets and financial statements for various funds are provided
- ◆ CFO Hill stated that UFA is in a good financial position with \$291,000 added to the Fund Balance
- ◆ Overall revenue and outflows were very close for the year
- ◆ There is a new note to address all software-based information technology that must now be included/accounted for
 - These are subscription based and there are now rules on how to account for these costs
- ◆ No questions
- ◆ Marcus Arbuckle, Auditor with Keddington & Christensen reviewed the audit findings
 - ◆ A clean unmodified opinion on basic financial statements and footnotes has been given
 - ◆ Internal Controls audit shows that there are no checks/balances, separation of duty recommendations to be given
 - ◆ State compliance auditing found that there are three members of the Board who were not present when Open & Public Meetings Training was provided
 - Staff is currently working to gather this training documentation for these Board Members
 - This finding will be removed if proof of training can be found and provided to the auditors
 - ◆ Committee Members decided that with a clean audit, there is no need for Marcus Arbuckle to attend the December 12, 2023 Board Meeting to present his findings once again
- ◆ Mayor Dahle questioned the \$13M growth and if this was related to the net pension liabilities
 - ◆ CFO Hill stated that pension liability and assets swing every year
 - ◆ There is no internal concern with the net position

Mayor Dahle moved to approve the FY22/23 Financial Audit

Council Member Perry seconded the motion

All voted in favor, none opposed

Review proposed Exhibit A to the UFA/UFSA Interlocal Agreement for Services for Calendar Year 2024

– CFO Hill

- ◆ The Committee has asked to review this agreement each year
- ◆ This document is a list of UFA employees who do work for UFSA throughout the year
- ◆ This year there is a decrease in costs as three of the employees were highly involved with the construction projects, which are drawing to a close
- ◆ The employees; Logistics Division Chief, Support Services Assistant Chief, Purchasing Agent
- ◆ No questions

Council Member Perry moved to approve Exhibit A to the UFA/UFSA Interlocal Agreement for Services for Calendar Year 2024

Mayor Dahle seconded the motion

All voted in favor, none opposed

Closed Session

- ◆ None

Council Member Perry moved to adjourn the November 29, 2023 UFA Finance Committee Meeting

Mayor Dahle seconded the motion

All voted in favor, none opposed