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# City of Washington Terrace

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## Minutes of a Regular City Council meeting Held on December 5, 2023 City Hall, 5249 South 400 East, Washington Terrace City, Utah

### **MAYOR, COUNCIL, AND STAFF MEMBERS PRESENT**

Mayor Mark C. Allen  
Council Member F. Carey Seal  
Council Member Jeff West  
Council Member Jill Christiansen  
Council Member Scott Barker - Excused  
Council Member Randy Ferlin  
Finance Director Shari' Garrett  
City Treasurer Heidi Gerritsen  
City Manager Tom Hanson  
City Recorder Amy Rodriguez

### **Others**

Gary Keddington, Nathaniel Corry, Cheryl Parkinson, Michael Thomas

### **1. WORK SESSION**

**5:00 P.M.**

#### **Topics to include; but are not limited to:**

- **ANNUAL FINANCIAL & INDEPENDENT AUDITOR'S REPORT**

Garrett stated that the auditors will be discussing independent auditors report, controls, and all The Financial sections of the ACFR were audited. She stated that the financial trends of the report was unaudited.

Gary Keddington and Nathaniel Corry presented the annual audit report to Council.

Keddington stated that the staff is at the top of their list and knows what they are doing. He stated that they are in office with our staff for at least two weeks, plus work on the audit remotely.

Corry was the lead on the audit and presented to Council. He stated that they are here to assist management with state compliance and governmental activities. He stated that they review payroll, wage data, cash receipting, internal controls, financial controls, journal entries, and other controls to help detect fraud or inconsistencies to protect the city and its employees. He stated that they analyze risk for fraud. He stated that they also test state compliance.

Corry stated that they review chapter one and chapter two of state compliance. This year the budget compliance was tested, including taxes, governmental fees and if they are reasonable without hidden taxes, enterprise fund transfers, tax levy revenue review, fund balances, fraud risk assessments, justice court separation of duties and court costs, and open and public meetings act.

Corry stated that there was a finding that one Council Member was absent for the annual open meetings

46 training. This will be tested again next year for compliance.

47

48 Keddington explained that governmental fees must be used for what the fee is for, noting that you cannot  
49 charge a fee and use part of it for another use. He stated that it must go towards what the city is telling the  
50 public it is for, and if not, the city must show where it was re-directed.

51

52 Corry explained the single audit process. It is required when the city receives \$750,000 in federal monies.

53 Corry explained that they audited the ARPA monies and was found to be in compliance. Garrett stated

54 That we received over a million dollars in ARPA monies and it has been expended this past summer.

55

56 Corry explained the Audit Scope and Objective letter. He stated that the letter explains the overall goal of the

57 Audit and disclosures. He stated that they conduct their audit in compliance with standard governmental

58 Audit practices. He stated that they are auditing for “reasonable assurance” of compliance.

59

60 He stated that they look at financial information and significant risks. He stated that there are

61 Several that are always assumed to be an inherent risk: management controls, Improper revenue recognition.

62 He stated that one inherent risk for the city is that there is no review over financial statements, but that is

63 because no one else has her knowledge of financial statements so they build that into their audit and

64 focus in on those areas.

65

66 Corry stated that they audit cash receipting and invoice payments within Accounts Payable.

67

68 Corry stated that the audit does not relieve management of their responsibility. He stated that they do

69 not design our controls, but can offer advice. He stated that management is responsible that laws are

70 enforced and designing systems in compliance with laws and agreements. Keddington stated that these

71 items are not “a given” and acknowledges that management is in compliance in our City.

72

73 Corry stated that they received all the information that was asked.

74

75 Keddington stated that one of the reasons they ask the fraud question to Council, management, and employees

76 because they have found that employees may not report fraud but they won't lie about it. He stated that some

77 entities get lax about fraud and internal controls, and that is when fraud happens.

78

79 Corry stated that Garrett and Management get all the information together for them for the audit. Corry read

80 The audit statement, noting that the information being presented in our ACFR are materially correct.

81 Garrett stated that it is a common misconception that if we had an audit, fraud will be detected, however she

82 noted that is not always the case. She stated that there are several different types of audits. Keddington

83 stated that there are different audits to check for fraud, internal controls, and overall audits. He stated

84 that there are different levels to different types of audits.

85

86 Keddington stated that he suggests limited use of credit cards because that is where a lot of fraud is

87 found, as well as opening the city up to loss or credit card numbers being stolen.

88 He stated that you can never be more vigilant when signing checks and statements through the AP process.

89 Corry stated that they always test controls as well as the numbers.

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**MAYOR, COUNCIL, AND STAFF MEMBERS PRESENT**

Mayor Mark C. Allen  
Council Member F. Carey Seal  
Council Member Jeff West  
Council Member Jill Christiansen  
Council Member Scott Barker - Excused  
Council Member Randy Ferlin  
Finance Director Shari' Garrett  
Code Enforcement Officer Martin Nish  
Fire Chief Clay Peterson  
City Manager Tom Hanson  
City Recorder Amy Rodriguez  
Lt. Colby Ryan

**Others**

Gary Keddington, Nathaniel Corry, Cheryl Parkinson, Michael Thomas, Zunayid Zishan, Steve Nielsen, Sharae Nielsen, Paul Klema, Amy Miller, Krysten Parkinson

**2. ROLL CALL 6:00 P.M**

**3. PLEDGE OF ALLEGIANCE**

**4. WELCOME**

**5. CONSENT ITEMS**

**5.1 APPROVAL OF AGENDA**

**5.2 APPROVAL OF NOVEMBER 21, 2023, COUNCIL MEETING MINUTES**

Items 5.1 and 5.2 were approved by general consent.

**6. CITIZEN COMMENTS**

Amy Miller, with the United Methodist Church, stated that there will be a handbell Christmas concert this Sunday evening . She stated that there will be a candle lighting event on Christmas Eve at the Methodist Church.

Cheryl Parkinson wanted to thank Mayor, Council, Hanson, and Rodriguez for their help through the voting process.

Parkinson thanked the residents who have shown their confidence in her and stated that she is hopeful that she can represent them in the forthcoming months. She thanked Council who are leaving for their service and looks forward to continuing their legacy.

Zunayid Zishan asked for clarification on the CDBG grant application and if the grant will be applied to the Rohmer Park Project, which is budgeted for \$865,000. Hanson clarified that if the grant is received it

136 will be applied to Rohmer Park. The \$865,000 is for the Pickleball Complex. He wanted to know why the  
137 parking lot is taking precedence over other items on the list and how we choose the items on the list.

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140 **7. NEW BUSINESS**

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142 **7.1 PRESENTATION/DISCUSSION: INDEPENDENT AUDITOR'S REPORT**

143 The City's independent financial auditor, Keddington & Christensen presented to the governing body the  
144 scope and outcomes of the annual financial audit for fiscal year ended June 30, 2023.

145 Corry stated that the did not find any deficiencies in the financial statements, practices, controls, and  
146 Compliance.

147 There was one finding in the open meetings act concerning training, as one Council Member was  
148 Absent during the training last year. This will be audited again next year for compliance.

149 ARPA monies examination over the procedures and noted that they were determined to be appropriately  
150 spent.

151 The full report will be available online tomorrow.

152

153 **7.2. PRESENTATION: CODE ENFORCMENT UPDATE**

154 Code Enforcement Officer Martin Nish presented to the Council. He showed a heat map of areas  
155 in the City where violations are occurring. He stated that many of the violations are prioritized  
156 by safety violations and citizen complaints. He stated that he investigates and takes photographs. He stated  
157 that he tries to talk to the residents on suggestions on how to abate the situations.

158

159

160 **7.3 MOTION/RESOLUTION 23-22: INTERLOCAL AGREEMENT FOR SEAL AND  
161 HAZARDOUS MATERIALS SERVICES ROTATION LIST**

162 Chief Peterson explained that Ogden City has bid and vetted restoration companies. He stated that  
163 If there is a fire, the city can call a board up company or hazardous waste company and there is no  
164 charge to the city for this service. The interlocal allows us to call dispatch and puts us in line for the  
165 next available company. Peterson stated that the interlocal is between all the county fire districts and cities.  
166 Chief Peterson stated that the company has an hour to respond to the request. If they do not, it goes to the  
167 next company on the rotation list.

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178 **7.4 DISCUSSION/MOTION: APPROVAL OF THE CONSOLIDATED PLAN –  
179 CAPITAL INVESTMENT PLAN PROJECT PRIORITIZATION**

180 Rodriguez explained that the City will be applying for a CDBG grant for the 2024 funding year.  
181 She stated that part of the ranking process relies on how the project ties into city and local region priorities

182 and the state likes to see the planning process for the projects. Staff reviews the city's five year CDBG  
183 project plan, along with our TCIP and Fire equipment plans each year to prioritize our projects and align  
184 them with our funding plans for the match. The city would like to apply for parking lot reconstruction at  
185 the Rohmer Park baseball fields, which is part of our five year CIP and also in our Parks Master Plan. We  
186 will be applying for the full amount of the grant which is 300,000. Rodriguez explained that the reason  
187 that this project has been chosen is because the Remaining Service Life of the parking lot has expired. It  
188 has been on our CIP plan to be reconstructed, however, the city did not have the funds at the time to  
189 complete the project in its entirety. We have the design plans for the project and are hoping that we  
190 receive the grant so that we can complete the project.  
191 Hanson explained restrictions on how we operate CDBG funds and how projects are chosen. Hanson  
192 stated that we try to apply for that we need and would benefit the entire community. Hanson stated that we  
193 saw the opportunity to apply for the grant and leverage funds.

194  
195 **Motion by Council Member Christiansen**  
196 **Seconded by Council Member Seal**  
197 **To approve the consolidated Plan- Capital Investment Plan**  
198 **Project prioritization list**  
199 **Approved unanimously (4-0)**  
200

201  
202 **7.5 MOTION/RESOLUTION 23-21: MEMORANDUM OF UNDERSTANDING WITH**  
203 **COMMUNITIES THAT CARE PROGRAM FOR THE PREVENTION PREPARED**  
204 **COMMUNITIES GRANT**

205 Hanson stated that the grant is for promotion of awareness for drug avoidance and improving community  
206 engagement.

207 Hanson stated that community engagement is essential. He stated that we have the opportunity for the funds  
208 this year for community engagement to raise awareness for drug use awareness and prevention.

209 Hanson stated that we can use the funds retroactively for Terrace Days, Candy Cane run, and other events.

210 Hanson stated that we will watch for opportunities to use the funds received to help awareness for healthy  
211 choices and community involvement. He stated that the grant would be for \$9,000. Hanson stated that Mayor  
212 Allen has already fulfilled the requirements of the grant and we are tracking our activity per grant guidelines.

213  
214 **Motion by Council Member West**  
215 **Seconded by Council Member Seal**  
216 **To approve resolution 23-21**  
217 **Memorandum of Understanding with**  
218 **Communities that Care Program for the**  
219 **Prevention Prepared Communities Grant**  
220 **Approved unanimously (4-0)**  
221 **Roll call Vote**  
222

223  
224 **7.6 MOTION/ RESOLUTION 23-20 :RESOLUTION GIVING ADVICE AND CONSENT**  
225 **TO THE TRANSFER OF CERTAIN REAL PROPERTY FROM THE CITY OF**  
226 **WASHINGTON TERRACE TO THE CTY OF WASHINGTON TERRACE**

227 Hanson stated that the City has two pieces of property that are part of the road reconstruction on 300 West .

228 One is located on 300 West and 4000 South and the other is at the old firehouse park He stated that we found  
229 the City owns two properties that are city owned, but not designated at “right of ways”. He stated that the  
230 properties will be re-aligned from “property owned” to “City right of way”. He stated that the quit claim  
231 deeds are minutia that needs to be done to be appropriately set for the project. The City will transfer \$10.00  
232 from one fund to another to accomplish the monetary value requirement for the quit claim deed.  
233 Hanson stated that we have been working on this project for 15 years and it will be executed next spring.  
234 The project will include road reconstruction and the infrastructure below it will be replaced so that there is a  
235 lower chance of leakage and damage to the new roadway.

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237  
238 **Motion by Council Member West**  
239 **Seconded by Council Member Ferlin**  
240 **To approve Resolution 23-20**  
241 **Giving advice and consent to the transfer of certain real**  
242 **Property from the City of Washington Terrace to the City of Washington Terrace**  
243 **Approved unanimously (4-0)**  
244 **Roll call vote**  
245

246  
247 **7.7 MOTION/RESOLUTION 23-19: ADOPTING THE 2023 UPDATED REPORT TO THE**  
248 **MODERATE INCOME HOUSING PLAN**

249 Hanson stated that the Moderate Income Housing Plan must be adopted as a requirement for the CDBG  
250 grant. He stated that it is also to show we are finding ways to comply with state requirements for moderate  
251 income housing within the city. Hanson stated that we do not have the capacity to subsidized housing.  
252 Hanson stated that the infill project helps with the housing stock. Hanson stated that the report has been  
253 updated with the state. Hanson stated that we have limited resources within the city, as we are close to build  
254 out within the city. Hanson stated that we have 37 areas for capacity to build upon. Hanson stated that we do  
255 not have any housing stock approved and in the development stage at this time. Hanson stated that the areas  
256 are throughout the city. Hanson stated that there are some challenges with parking.

257  
258 **Motion by Council Member Christiansen**  
259 **Seconded by Council Member Seal**  
260 **To approve resolution 23-19**  
261 **Adopting the 2023 Updated Report to the Moderate**  
262 **Income Housing Plan**  
263 **Approved unanimously (4-0)**  
264 **Roll call vote**  
265

266  
267 **7.8 MOTION: APPROVAL OF THE RECREATION, ARTS, MUSEUM, PARKS**  
268 **(R.A.M.P) 2024 GRANT APPLICATION**

269 Hanson stated that the grant will be under the \$200,000 mark, which puts us in the minor category with  
270 RAMP grants. Hanson stated that the grant is for pedestrian link areas coming into the south end of  
271 Rohmer Park. The project will be considered community wide and part of the master plan. Hanson stated  
272 that the city has worked with a committee for strategic park planning. Hanson stated that we have received  
273 feedback on safety on the entry to the parks. Hanson stated that the sidewalk on the south end will link

274 with the walking paths on that end. Hanson stated that this is to be linked into the trail that will placed a  
275 few years down the line. Hanson stated that the trail is designed to go around the entire park.  
276 Hanson stated that the city has done a study on parks, and noted that the city wide survey showed that  
277 residents would like the city to put efforts into the parks and Rohmer Park was listed as a top priority.  
278 Mayor Allen stated that he is working on letters of support from neighboring communities.  
279

280 **Motion by Council Member Seal**  
281 **Seconded by Council Member Ferlin**  
282 **To approve the RAMP grant 2024 Application**  
283 **Approved unanimously (4-0)**  
284

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286 **7.9 MOTION: APPROVAL OF THE 2024 ANNUAL MEETING SCHEDULE**

287 Rodriguez stated that the annual meeting schedule must be approved and posted annually.  
288 She stated that the 2024 schedule will have a regular meeting scheduled the first and third Tuesday  
289 of each month, with the exception for December. If there are any changes to the schedule, they will be  
290 noticed appropriately.  
291

292 **Motion by Council Member West**  
293 **Seconded by Council Member Christiansen**  
294 **To approve the 2024 Annual Meeting Schedule**  
295 **Approved unanimously (4-0)**

296 **7.10 MOTION: BOARD OF CANVASS TO APPROVE THE 2023 MUNICIPAL**  
297 **ELECTION CANVASS RESULTS**

298 Rodriguez stated that she received the results from the official canvass which was completed this  
299 afternoon. She stated that there was a 32.8 percent turnout.  
300

301 She read the results of the report:  
302 Total number of votes: 1,381  
303 Number of Ballots rejected: 22-----signatures did not match---unsigned---returned past deadline  
304 Number of Provisional Ballots: 0  
305 Final Results of the Tallied Ballots. The three candidates with the highest number of votes will serve a 4  
306 year term as Council Member beginning January 2, 2024  
307 Cheryl Parkinson.....1,042  
308 Brett Degroot.....506  
309 Michael Thomas.....576  
310 Zunayid Z. Zishan.....618  
311 F. Carey Seal.....513  
312  
313

314 **Motion by Council Member West**  
315 **Seconded by Council Member Christiansen**  
316 **To approve the 2023 Municipal Election Canvass Results**  
317 **Approved unanimously (4-0)**  
318  
319

320 **7.11 PRESENTATION: RECOGNITION OF COUNCIL MEMBERS FOR THEIR**  
321 **YEARS OF SERVICE**

322 Mayor Allen presented plaques to Council Member Seal and Council Member Ferlin for their service and  
323 contributions to the City of Washington Terrace.

324 Council Member Ferlin stated that it has been an eye opening experience for him. He stated that it has been  
325 helpful to see how the city is run and how different views come together.

326 Council Member Seal stated that he has learned a lot on what it takes to run a city. He stated that he  
327 appreciates all the help. He stated that Council learns from the residents and it helps to make things better.  
328

329 **8 COUNCIL COMMUNICATION WITH STAFF**

330  
331 Council Member Christiansen thanked staff for the Council retreat and appreciated the all the work that  
332 went into creating the survey and found that it will be an informative tool to be used.  
333

334 Council Member West wished everyone a happy holiday and Merry Christmas.  
335

336 Council Member Ferlin thanked Mayor and Council.  
337

338 Mayor Allen agreed that the retreat was very informative and Hanson and Council Member West put a lot  
339 of effort into making it happen. Mayor Allen stated that the survey showed great interest in Parks,  
340 however, it also showed people would like improvements without raising taxes.

341 Mayor Allen stated that there will be a Christmas lunch on December 20<sup>th</sup> at the Senior Center. He  
342 extended the invitation to the new Council Member elects to help serve the seniors.  
343

344 **9 ADMINISTRATION REPORTS**

345 Hanson stated that there will be a tour of the new Golden West Credit union on December 21, 2023 for  
346 Mayor, Council, and Council elect.

347 Hanson stated that he appreciates Council Member West's help on the survey. Hanson stated that  
348 everything we do is with the intent to link it to Council policy and priorities. He stated that the survey will  
349 be visited again.  
350

351 **10 UPCOMING EVENTS**

- 352 December 9<sup>th</sup>: Candy Cane Run
- 353 December 25<sup>th</sup>: City Offices closed for Christmas Holiday
- 354 December 28<sup>th</sup>: Planning Commission 6:00 pm
- 355 January 1<sup>st</sup>, 2024: City Offices Closed
- 356 January 2<sup>nd</sup>: City Council Meeting 5:30 p.m.  
357

358 **11. ADJOURN THE MEETING: MAYOR ALLEN**

359 **Motion by Council Member West**  
360 **Seconded by Council Member Ferlin**  
361 **To adjourn the meeting**  
362 **Approved unanimously (4-0)**  
363 **Time: 7:22 p.m.**  
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366 \_\_\_\_\_  
**Date Approved**

\_\_\_\_\_ **City Recorder**