

Town of Leeds

Agenda Town of Leeds Town Council Wednesday, January 25, 2023

PUBLIC NOTICE is hereby given that the Town of Leeds Town Council will hold a **PUBLIC MEETING** on Wednesday, January 25, 2023, at 7:00 pm. The Town Council will meet in the Leeds Town Hall located at 218 N Main, Leeds, Utah.

Regular Meeting 7:00pm

1. Call to Order/Roll Call
2. Invocation
3. Pledge of Allegiance
4. Declaration of Abstentions or Conflicts
5. Consent Agenda:
 - a. Tonight's Agenda
 - b. Meeting Minutes of January 11, 2023
5. Citizen Comments: No action may be taken on a matter raised under this agenda item. (Three minutes per person).
6. Announcements:
 - a. Dixie Regional Transportation Expo, Tuesday Feb. 7th at 10am to 6pm in the Dixie Center
7. Public Hearings: None
8. Action Items:
 - a. Discussion possible action regarding 2024 Washington County Election
9. Discussion Items:
 - a. Discussion regarding Fraud Risk Assessment
 - b. Review of Leeds town purchasing policy
10. Citizen Comments: No action may be taken on a matter raised under this agenda item. (Three minutes per person).
11. Staff Reports:
12. Closed Meeting- A Closed Meeting may be held for any item identified under Utah Code section 52-4-205.
13. Adjournment

The Town of Leeds will make reasonable accommodations for persons needing assistance to participate in this public meeting. Persons requesting assistance are asked to call the Leeds Town Hall at 879-2447 at least 24 hours prior to the meeting.

The Town of Leeds is an equal opportunity provider and employer.

Certificate of Posting:

The undersigned Clerk/Recorder does hereby certify that the above notice was posted January 23, 2022 at these public places being at **Leeds Town Hall, Leeds Post Office**, the **Utah Public Meeting Notice website** <http://pmn.utah.gov>, and the **Town of Leeds website** www.leadstown.org.



Aseneth Steed, Clerk/Recorder



DIXIE REGIONAL TRANSPORTATION EXPO

TUESDAY FEBRUARY 7TH, 10AM - 6PM

DIXIE CONVENTION CENTER
1835 S CONVENTION CENTER DR, ST. GEORGE, UT

Featured Exhibits Include:

- Santa Clara River Trail Completion
- Dixie MPO Long-range planning for roads, trails, and transit projects
- St. George City George Washington Blvd/1450 South to Dixie Drive and I-15
- St. George City 3000 East Widening Project Phases 4-6
- Washington City George Washington Blvd extension to Southern Parkway/new interchange.
- UDOT I-15 Corridor Exit 10-13 and Interchange 11
- UDOT I-15; Bluff to Blvd and 700 South Interchange Environmental Assessment
- Ivins City Old Hwy 91 improvements from 200 East to Shivwits
- St. George Regional Airport Master Plan and updates
- Hurricane City Downtown and Active Transportation Master Plan Updates
- Toquerville Transportation Improvements
- Southern Utah Bicycle Alliance (SUBA)
- St. George Police Department
- SunTran Springdale Route and other routes
- UDOT Zero Fatalities and safe driving
- Associated General Contractors safety training and community engagement
- Washington County Roads Master Plan
- Greater Zion funded Tourism Improvements



"We had a great response from the public at last year's DRTE. There are some new projects and improvements at this year's expo. We are looking forward to more participation and input as our city and county continue to grow."
Cameron Cutler, Public Works Director for the City of St. George

Approximate Cost for Ballots	LEEDS Town	K&H Printers
1/12/2022 635 active voters		<u>Ballots</u>

Item:	Description	Actual Qty	Each	Extended Price
Lot 1	Ballot Types tested	1	\$ 25.00	\$ 25.00
I would order 10	<i>Ballots - Marked - EXTRA - for testing</i>		\$ 0.50	
Total: Lot 1				\$ 25.00
Lot 2	Preparing Permant Absentee and Vote by Mail Ballots			
	Account Management	635	\$ 0.32	\$ 205.74
	Mail Ballots	635	\$ 0.31	\$ 196.85
Total: Lot 2				\$ 402.59
Lot 3	Preparing Polling Place Ballots			
<u>I'd Order</u>	Provisional Ballots/Poll Location	0	\$ 0.32	\$ -
<u>10 to 20</u>	Test Ballots - Blank	0	\$ 0.32	\$ -
<u>of each</u>	Vault / Counter Ballots / EXTRA	0	\$ 0.32	\$ -
Total: Lot 3				\$ -
Lot 4	Preparing Supplemental Absentee Ballots			
2nd batch mailing	Number of packages (ballots) If needed	0	\$ 0.73	\$ -
Total: Lot 4				\$ -
Lot 5	Printing Ancillary Materials			
	Outer and Return Envelopes <i>with County Outgoing and Return address</i> with 1 insert	635	\$ 0.25	\$ 160.21
	Freight	635	\$ 0.02	\$ 13.59
	Postage:	635	\$ 0.38	\$ 240.67
Total: Lot 5				\$ 414.46

NOTE: Extra test ballots, extra ballots, provisional ballots and envelopes are not included in this estimate

Election Services / BY MAIL Election ONLY	Washington County as Election Vendor
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NOTE:

Ballot Programming and Testing / ES&S Election Systems and Software

Ballot Programming	635	\$	0.10	\$	61.40
Logic and Accuracy Testing per election / By					
Mail Ballots		\$	150.00	\$	150.00
Public Demonstration / Testing		\$	150.00	\$	150.00
MBV Signature Verifying per click fee	635	\$	0.20	\$	127.00

Total: ES&S Ballot Programming and support \$ 488.40

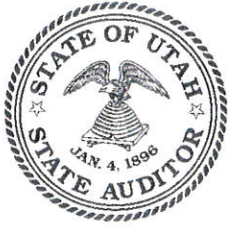
	Per Election	Per Person	Total Per Election
Poll Manager, Election Worker Training			
IF Poll Manager	1	\$ 150.00	\$ 150.00
Needed Election Worker	4	\$ 75.00	\$ 300.00

Total: Poll Worker Training \$ 450.00

	Per Hour	Minimum Hours	Total Per Election
Counting and Cavassing			
County Election Staff	\$50.00	1	\$50.00
Extra Counting Staff / 6 people per hour	\$60.00	1	\$ 60.00
Canvass Preparation	\$50.00	1	\$ 50.00
Signature Verification / 6 people per hour	\$60.00	1	\$ 60.00

Estimated Total, Election Services: \$220.00

Estimated Cost per Election: \$ 2,000.46



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 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?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?		5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		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?		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?		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?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: _____

*Completed for Fiscal Year Ending: _____ *Completion Date: _____

*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

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.