

CITY OF NORTH SALT LAKE
AUDIT COMMITTEE MEETING
COUNCIL CONFERENCE ROOM
10 EAST CENTER STREET, NORTH SALT LAKE
MARCH 18, 2025

FINAL

COMMITTEE MEMBERS PRESENT: Brian Horrocks, Mayor; Lisa Watts Baskin, City Council; Suzette Jackson, City Council.

STAFF PRESENT: Ken Leetham, City Manager; Heidi Voordeckers, Finance Director.

OTHERS PRESENT: Dee Lalliss, resident.

1. WELCOME

Committee Member Horrocks welcomed those present and called the meeting to order at 5:03 p.m.

2. APPROVAL OF AUDIT COMMITTEE MINUTES

The Audit Committee minutes of February 18, 2025 were reviewed and approved, as amended.

Committee Member Jackson stated that she was present during the February 18th, 2025 Audit Committee meeting even though the minutes reflected that she was excused on line 90. She requested the minutes indicate that she returned to the meeting.

Committee Member Baskin moved to amend the minutes of February 18, 2025 with the change to reflect that Committee Member Jackson left momentarily and then returned to the meeting. Committee Member Jackson seconded the motion. The motion was approved by Committee Members Baskin, Horrocks and Jackson.

3. REVIEW DRAFT UTILITY HARDSHIP POLICY AND CONSIDER
RECOMMENDATION TO THE CITY COUNCIL

Heidi Voordeckers reported on the draft utility hardship policy which entailed a hardship assistance program for City utility customers. She explained the proposed draft addressed the program parameters and how it would be administered. She noted that the policy addressed:

- Previously discussed eligibility criteria
- A 50% reduction in billed services for three consecutive months for eligible applicants
- Limited to residential applicants in good standing
- Ability for applicants to reapply after 36 months
- Hardship circumstances must be both recent and temporary
- Household income must be at or below 150% of the Federal poverty level
- Authorization for the City to verify eligibility with outside parties/ agencies
- City ability to cancel or suspend program if needed
- A formal appeals process for denied applications

Ms. Voordeckers said the financial hardship circumstances included job loss, medical hardship, natural disaster, disability, or death/divorce/legal separation of an immediate household member resulting in significant reduction in household income within the last six months.

The Committee discussed the addition of substantiated domestic violence to the demonstrated financial hardship circumstances and determined that revising the language from “legal separation” to “substantiated separation” would be sufficient. The Committee then reviewed whether the 50% reduction in billed services for three consecutive months was adequate and suggested the revision that the reduction be for 90 days with a renewal based upon need.

Heidi Voordeckers shared that the revised draft hardship policy would be reviewed by the City Council and put into effect before July. She clarified that it would be a 50% reduction on utilities including water, garbage, sewer, and storm drain. She noted that the City offered a military discount and that only three residents currently utilized that program.

Committee Member Baskin suggested cross referencing the appeal provisions with the existing Code for the administrative law judge. She noted that this could include language to say that the appeal would be conducted pursuant to the current procedures as provided in the City Code sections.

4. DISCUSS RESPONSES FROM PROFESSIONAL AUDIT SERVICES RFP AND SET TIMELINE FOR EVALUATION COMMITTEE

Ken Leetham noted that the biggest difference between the two audit firms, Keddington and HBME, was price.

Heidi Voordeckers reported that the City’s current audit firm, Child Richards CPAs and Advisors, did not respond to the RFP and that the firm Ulrich and Associates responded that they did not

have the capacity at this time. She shared that she had previously worked with Keddington and that she was familiar with HBME and mentioned they were both suitable firms. She noted that Tyler Abegglen, Golf Course Manager, would be on the Selection Committee as a large portion of the audit was focused on golf course operations. She mentioned audit considerations related to the golf course including pro shop inventory, food waste, and proprietary operating systems (tee times, events, food orders).

Heidi Voordeckers mentioned that the Selection Committee could meet the audit firms prior to making a decision. She provided a scoring sheet to compare the two firms. She noted the scoring would be public record to determine the preferred vendor per the criteria. She said the sooner a determination was made, the sooner the transition process could begin. She shared that the City Council would approve the audit firm contract.

The Committee discussed that as municipal auditing firms in Utah had comparable standards that the main consideration should be the cost. The Audit Committee determined that the Selection Committee should return scoring sheets by March 25th to ensure the audit firm recommendation would be on the April 1st City Council agenda.

5. SET TIME AND AGENDA ITEMS FOR NEXT AUDIT COMMITTEE MEETING

Heidi Voordeckers suggested meeting next quarter with the agenda to include meeting the new auditing firm and other policy work.

The Committee determined the next Audit Committee meeting would be held June 17, 2025.

6. ADJOURN

The meeting was adjourned at 5:42 p.m.

The foregoing was approved by the Audit Committee of the City of North Salt Lake on June 17, 2025 by unanimous vote of all members present.


Wendy Page, City Recorder

