



OFFICE OF THE
STATE AUDITOR

January 10, 2020

Zak Podmore, Reporter
The Salt Lake Tribune
90 400 W #700
Salt Lake City, UT 84101

Dear Zak,

This letter is in response to your GRAMA request dated January 6, 2020 in which you requested the following records:

On April 16, 2019, the San Juan County Commission passed a resolution requesting “the State Auditor conduct an audit and investigation of the outside legal contracts entered into by the San Juan County Attorney to ascertain compliance with compliance with the law, including adequacy of financial controls and professional supervision of outside counsel, from 2009 through the present date.”
I formally request:
Any documents or correspondence the State Auditor’s Office prepared in response to the above resolution.

We currently have a record that is responsive to your request which is included as an attachment to this email. We are sending this response via email because you requested an expedited response.

The records include all documents and available communications created by the Office of the State Auditor (OSA) pursuant to your request. We have included email communications to/from current OSA personnel, which relate to San Juan County.

It should be noted that not all documents responsive to your request will be provided at this time pursuant to the requirements of GRAMA. Many records are records for which the OSA is not the record holder. These records were provided by the San Juan County Attorney to the OSA and, thus, should be obtained directly from the San Juan County Attorney.

Pursuant to *Utah Code* § 63G-2-401, you have the right to appeal the response to this request to the chief administrative officer, John Dougall, Utah State Auditor. Your notice of appeal must be submitted within 30 days of the above date and must include your name, mailing address, daytime telephone number, and an explanation of the relief sought. You may also include any supporting information with your notice of appeal. Your appeal may be submitted at the address listed below.

Please be aware that all GRAMA requests are posted on our website as a matter of office practice (with personal information, such as address, redacted). We do this to provide transparency and accountability to the public at large.

Sincerely,

Mandy Teerlink, Records Officer
Office of the State Auditor



OFFICE OF THE
STATE AUDITOR

September 11, 2019

Kenneth Maryboy, Chairman
San Juan County Commission
PO Box 338
Monticello, UT 84535

Dear Commissioner Maryboy,

On August 29, 2019, I visited the San Juan County offices to follow up on the Office of the State Auditor's (Office's) 2018 review of internal controls. I was pleased to find that some of the recommendations from the Office's prior review have been implemented by the County, particularly better separation of duties and review of County bank account reconciliations.

While the County has made progress in the development of a conflict of interest policy, it appears that the County is not following its policy. I reviewed the County's policy and the conflict disclosures provided by the Clerk and specifically noted that many County employees and governing officials failed to disclose personal interests, which "includes those of his or her relatives, business associates or other persons or organizations with whom he or she is closely associated."

At the County's request (San Juan County Resolution 2019-15), I also performed limited procedures regarding outside legal services, including 1) tracing expenditures from the general ledger to the tracking sheet maintained by the County Attorney, 2) inquiring of County staff about outside legal services, and 3) reviewing contracts for those services provided by the County Clerk. These limited procedures did not call attention to any items that would require additional procedures to be performed by our Office.

I want to thank County Treasurer Glenis Pearson, Clerk-Auditor John David Nielson, County Attorney Kendall Laws and their staff for their time and efforts in assisting with this review. I have offered our assistance on technical issues and would like to remind the County of the local government resource center available on the Office's website at auditor.utah.gov/resources/, which has many helpful resources for local government entities, including template policies that can be tailored to meet the County's needs.

Sincerely,

Seth Oveson, CPA
Local Government Supervisor
435-572-0440

Task

Email: San Juan County Resolutions 2019-04 and 2019-15

[Attachments \(0\)](#) | [Files \(0\)](#)

Task Detail

[Edit](#) [Delete](#) [Create Follow-Up Task](#) [Create Follow-Up Event](#)

Task Information

| | | | |
|-------------|--------------------------------------------------------|------------|------------------------------------|
| Assigned To | Seth Oveson | Related To | |
| Subject | Email: San Juan County Resolutions 2019-04 and 2019-15 | Name | John David Nielson |
| Due Date | 8/20/2019 | | |

Comments

From: soveson@utah.gov
To: jdnielson@sanjuancounty.org
Cc:
Bcc:
Subject: San Juan County Resolutions 2019-04 and 2019-15
Body:
John David,
While I am there, on top of looking at the County internal controls and updating our assessment, I was asked to follow up on the request by the comm you could have the following available on the 29th it would make my review a lot easier:
1) The general ledger detail for professional legal services for the last three years
2) Any contracts the county has for outside legal services
Thanks,
Seth Oveson, CPA
Supervisor, Local Governments Division
435-572-0440
Office of the State Auditor
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, UT 84114-2310
Local government reporting requirements: <https://auditor.utah.gov/local-government-2/reporting-requirements/> <https://app.salesforceiq.com/r?target=5d5c3b10c9e77c00789ec984&t=AFwhZf1CEGVBg7e3EXgSX2aWjlr4U8StUAmSYL_G3-1kTcYkCU9W8Ur9KMiGE33kmPplm0EYLbn6juNefnDLJS0dDVZLwJyuuroEWSfjp4a9x10blnPwleamu5g90WKkYqvDPtoi7OHca&url=https%3A%2F%2F2%2Freporting-requirements%2F%2F>
State Reporting Site: <https://reporting.auditor.utah.gov/UtahLogin> <<https://app.salesforceiq.com/r?target=5d5c3b10c9e77c00789ec985&t=AFwhZf1CF1kTcYkCU9W8Ur9KMiGE33kmPplm0EYLbn6juNefnDLJS0dDVZLwJyuuroEWSfjp4a9x10blnPwleamu5g90WKkYqvDPtoi7OHca&url=https%3A%2F%2F2%2Freporting-requirements%2F%2F>>

Email: Internal Control Follow up

[Attachments \(0\)](#) | [Files \(0\)](#)

Task Detail

[Edit](#)
[Delete](#)
[Create Follow-Up Task](#)
[Create Follow-Up Event](#)

Task Information

| | | | |
|-------------|-----------------------------------|------------|-----------------------------------|
| Assigned To | Seth Oveson | Related To | |
| Subject | Email: Internal Control Follow up | Name | Genis Pearson + 2 |
| Due Date | 8/16/2019 | | |

Comments

From: soveson@utah.gov
 To: jdnielson@sanjuancounty.org, deveritt@sanjuancounty.org, gpearson@sanjuancounty.org, klaws@sanjuancounty.org
 Cc:
 Bcc:
 Subject: Internal Control Follow up
 Body:

The Office of the State Auditor is performing followup site visits do discuss internal controls and at the County's request (see San Juan County Resolution 2019-15) review the county policy on Contracts and supervision practices for professional services. I would like to spend one day at the Courthouse to conduct follow up interviews on August 29th or 30th. Please let me know which day works best for you.

Sincerely,
 Seth Oveson, CPA
 Supervisor, Local Governments Division
 435-572-0440
 Office of the State Auditor
 Utah State Capitol Complex
 East Office Building, Suite E310
 Salt Lake City, UT 84114-2310

Local government reporting requirements: <https://auditor.utah.gov/local-government-2/reporting-requirements/> <https://app.salesforceiq.com/r?target=5d56ea4b4cedfd007bb9a83d&t=AFwhZf1DjiweT7nhe7XFAp968LAaG6UnNo1AuQui7aK9uX5eZA-xfEz2gXArk_hFnaPRL0X6mTMZiWki-1280pMzCXE1Nq91VfdDjY5aMGYxSbRappzfhEM1uaZxn4aUdZGynE4Kfiv&url=https%3A%2F%2Fauditor.utah.gov%2Flocal-government-2%2Freporting-requirements%2F>
 State Reporting Site: <https://reporting.auditor.utah.gov/UtahLogin> <https://app.salesforceiq.com/r?target=5d56ea4b4cedfd007bb9a83d&t=AFwhZf1DjiweT7nhe7XFAp968LAaG6UnNo1AuQui7aK9uX5eZA-xfEz2gXArk_hFnaPRL0X6mTMZiWki-1280pMzCXE1Nq91VfdDjY5aMGYxSbRappzfhEM1uaZxn4aUdZGynE4Kfiv&url=https%3A%2F%2Freporting.auditor.utah.gov%2FUtahLogin>



Mandy Teerlink <mteerlink@utah.gov>

Fwd: Legal contracts

1 message

Seth Oveson <soveson@utah.gov>
To: Mandy Teerlink <mteerlink@utah.gov>

Thu, Jan 9, 2020 at 12:12 PM

Seth Oveson, CPA
Supervisor, Local Governments Division
435-572-0440

Office of the State Auditor
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, UT 84114-2310



Local government reporting requirements: <https://auditor.utah.gov/local-government-2/reporting-requirements/>

State Reporting Site: <https://reporting.auditor.utah.gov/UtahLogin>

----- Forwarded message -----

From: **Seth Oveson** <soveson@utah.gov>
Date: Fri, Sep 20, 2019 at 8:15 AM
Subject: Re: Legal contracts
To: Laws, Kendall <klaws@sanjuancounty.org>
Cc: John David Nielson <jdnielson@sanjuancounty.org>

Thank you!
Seth Oveson, CPA
Supervisor, Local Governments Division
435-572-0440

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On Thu, Sep 19, 2019 at 5:22 PM Laws, Kendall <klaws@sanjuancounty.org> wrote:

Seth, Sorry for the delayed response. If John David has already responded then ignore this email. The contract with Suitter Axland is attached. You will notice that it is not a normal contract. That is because when the cause began, it was being handled by UCIP and they arranged for the County's representation and this document is the notice of that. Additionally, this wrinkle plays into the hiring of Election Data Services as well. I have reached out to Suitter Axland to see if they can get us a copy of that agreement.

Let me know if you have any questions.

Kendall G. Laws
San Juan County Attorney
(435) 587-2128

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On Thu, Sep 5, 2019 at 1:03 PM Seth Oveson <soveson@utah.gov> wrote:

John David/Kendall,

Could you please send me the contract for Suitter Axland and Election Data Services - I don't see those in the packet you sent with me with the legal contracts.

Thanks,

Seth Oveson, CPA
Supervisor, Local Governments Division
435-572-0440

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