



Mandy Teerlink <mteerlink@utah.gov>

Correspondence with Commissioner Summers

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

Tue, Sep 21, 2021 at 3:35 PM

o: tkotter@boxeldercounty.org
CC: ssummers@boxeldercounty.org
BCC:
Attachment: --none--

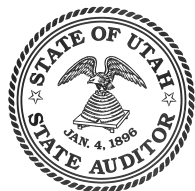
Subject: Missing 2019 Financial Certification
Body:
Dear Tom,

It appears that the Box Elder County 2019 Financial Audit Reporting Package (Financial Report) submitted October 6, 2020 by Tom Kotter was valid.

However, the report submission did not include a separately uploaded 2019 Financial Certification. The 2019 Financial Certification was due July 1, 2020. The report remains delinquent. Your entity status remains on hold. Please upload this report to

Seth Oveson, CPA
Manager, 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 can be found on the local government resource center: resources.auditor.utah.gov

State Reporting Site: reporting.auditor.utah.gov/UtahLogin



Mandy Teerlink <mteerlink@utah.gov>

Fwd: Draft Agenda for Treasurer's Summer Conference

1 message

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

Tue, Sep 21, 2021 at 3:34 PM

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

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Salt Lake City, UT 84114-2310



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

From: **Nancy Sjostrom** <nancy@instantpayments.com>

Date: Mon, Jun 10, 2019 at 8:28 AM

Subject: RE: Draft Agenda for Treasurer's Summer Conference

To: Chris Kauffman <ckauffman@grandcountyutah.net>, David Damschen <ddamschen@utah.gov>, Brandy Grace <brandy@uacnet.org>, <sasha@thediciogroup.com>, Johnnie Miller <jmiller@ucip.utah.gov>, Seth Oveson <soveson@utah.gov>, Jim Cote <masters@themasterstouch.com>, Joshua Nielsen <joshuanielsen@utah.gov>, Alan Barnett <abarnett@utah.gov>

Cc: Mark Altom <marka@co.davis.ut.us>, Sheri Dearden <sdearden@co.millard.ut.us>

Thanks Chris. I will probably need a projector. I will be doing a Power Point presentation.

Name and organization look great.

Thanks!

Nancy Sjostrom

Secure Instant Payments

Work Phone: 800-764-0844 - Ext. 101

Direct Line: 435-363-0323

Fax: 800-985-9275

Nancy@InstantPayments.com

From: Chris Kauffman <ckauffman@grandcountyutah.net>
Sent: Thursday, June 6, 2019 4:01 PM
To: David Damschen <ddamschen@utah.gov>; Brandy Grace <brandy@uacnet.org>; Sjostrom, Nancy (<nancy@instantpayments.com>) <nancy@instantpayments.com>; sasha@thediciogroup.com; Johnnie Miller <jmiller@ucip.utah.gov>; Seth Oveson <soveson@utah.gov>; Jim Cote <masters@themasterstouch.com>; Joshua Nielsen <joshuanielsen@utah.gov>; Alan Barnett <abarnett@utah.gov>
Cc: Mark Altom <marka@co.davis.ut.us>; Sheri Dearden <sdearden@co.millard.ut.us>
Subject: Draft Agenda for Treasurer's Summer Conference

Conference Presenters,

Thank you to everyone for agreeing to present at our conference in Layton this July. Attached is a draft agenda and schedule. Please respond to me with the following:

1. Make sure that the time slot you have been assigned still works for you. If not, please let me know what could work better.
2. Make sure I have your name, title and company/office correct. Also let me know if there are other people who I should add as co-presenters or if you think a different title for your presentation would be better.
3. Let me know what hook up you need to a projector. Please be specific (HDMI, VGA, etc.) and let me know if you need sound or any other audio/visual requirements.

I'm very excited about the conference and looking forward to meeting those of you who I haven't yet.

Thank you,

Chris Kauffman

Grand County Treasurer

125 E. Center St.

Moab, UT 84532

435-259-1338 work

435-260-8775 cell

<http://grandcountyutah.net/>



> Let me know if you have any problems. Please send the contracts either to
 > me or directly to Jeremy with a cc to me as well.
 >
 > Thanks, Carmen
 >
 > ----- Forwarded message -----
 > From: Jeremy Walker <jeremywalker@utah.gov>
 > Date: Tue, Jul 7, 2020 at 4:49 PM
 > Subject: Use of State Funds by F.I.R.M.
 > To: <carmenbailey@utah.gov>
 >
 >
 > Camen,
 >
 > I have been tasked with researching the nature of state funds given to
 > FOUNDATION FOR INTEGRATED PRESERVATION (FIRM) in Oct 2016 and 2017.
 >
 > The payments came from the Office of Infrastructure & Resource Management
 > 10/06/2017 150,000 PRC59018000000000022-1111 Contract 180668
 > 10/08/2016 250,000 PRC59017000000000004-1111 Contract 170843
 >
 > I'm trying to determine if there was any specific restrictions or
 > requirements associated with these payments so that we can see if the funds
 > were properly spent.
 >
 > Who could I talk to about these payments and any agreements or contracts
 > associated with them?
 >
 > Jeremy
 >
 >
 > Jeremy A. Walker, CPA
 > Manager, Local Governments Division
 > 435-277-0049
 >
 > Office of the State Auditor
 > Utah State Capitol Complex
 > East Office Building, Suite E310
 > Salt Lake City, UT 84114-2310
 >
 >
 >
 > --
 > Carmen Bailey
 > Deputy Director
 > Public Lands Policy Coordination Office
 > 5110 State Office Building
 > 350 North State Street
 > Salt Lake City, UT 84114
 > work 801-537-9046
 > mobile 801-341-9641
 >
 >

| | |
|--------------------------------|--|
| Subject | Email: Re: FIRM |
| Name | |
| Related To | Foundation for Integrated Resource Management |
| Task | <input checked="" type="checkbox"/> |
| Due Date | 7/14/2020 |
| Assigned To | Jeremy Walker |
| Last Modified Date/Time | 7/14/2020 2:41 PM |
| Comments | <p>From: jeremywalker@utah.gov To: jdougall@utah.gov Cc: Bcc: Subject: Re: FIRM Body:</p> <p>John, I received the grant contract with the State for combined \$400,000 paid to FIRM in 2016 and 2017. The contract identifies the scope of the contracts as: " I reviewed the financial reports for 2016-2018. There were only about \$40,000 in legal fees paid by FIRM. I don't really know what else FIRM did since the Trump Administration kind of resolved the issue before it got into the courts. I would think that the funds should have been returned to the State. It boils down to how you interpret the scope language. I think we should get some legal input. Should I get a hold of Bryan Nalder or is there someone else whom I should contact?"</p> <p>Jeremy Jeremy A. Walker, CPA Manager, Local Governments Division 435-277-0049 Office of the State Auditor</p> |

Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, UT 84114-2310
On Thu, Jul 2, 2020 at 5:18 PM Jeremy Walker <jeremywalker@utah.gov <mailto:jeremywalker@utah.gov>> wrote:
John, I have done some research on this. I am going to try to track down an agreement for these funds. Absent an agreement, I don't see how the use of the funds could be deemed restricted.
Jeremy
Jeremy A. Walker, CPA
Manager, Local Governments Division
435-277-0049
Office of the State Auditor
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, UT 84114-2310
On Tue, Jun 30, 2020 at 9:43 AM John Dougall <jdougall@utah.gov <mailto:jdougall@utah.gov>> wrote:
Please look into this:
<https://www.sltrib.com/news/environment/2020/06/23/utah-gave-group-sue-feds/>
<<https://www.sltrib.com/news/environment/2020/06/23/utah-gave-group-sue-feds/>>

Cancel



Mandy Teerlink <mteerlink@utah.gov>

Fwd: FOLLOWUP: Are in-house or contracted state agency, county & municipal auditors responsible for ascertaining & exposing violations of UC 76-8-203?

1 message

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

Tue, Sep 21, 2021 at 3:32 PM

Another Brady Eames email that copied Johnny Miller

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

Office of the State Auditor
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Salt Lake City, UT 84114-2310



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

From: **Brady Eames** <ibuncle@yahoo.com>
Date: Tue, Mar 19, 2019 at 12:13 AM
Subject: FOLLOWUP: Are in-house or contracted state agency, county & municipal auditors responsible for ascertaining & exposing violations of UC 76-8-203?
To: John Dougall <jdougall@utah.gov>
Cc: jeremywalker@utah.gov <jeremywalker@utah.gov>, soveson@utah.gov <soveson@utah.gov>, cbergmann@utah.gov <cbergmann@utah.gov>, mjensen1@utah.gov <mjensen1@utah.gov>

Dear John,

Over a month ago, I sent you an email regarding audits to ascertain and expose offenses against the administration of government under UCC 76-8-203. Have you had a chance to check with staff to see if they recall last time the OSA encountered any issues with respect to abuses of public offices?

Sincerely,
BRADY EAMES

----- Forwarded Message -----

From: John Dougall <jdougall@utah.gov>
To: Brady Eames <ibuncle@yahoo.com>
Sent: Friday, February 15, 2019, 6:13:34 PM MST
Subject: Re: Are in-house or contracted state agency, county & municipal auditors responsible for ascertaining & exposing violations of UC 76-8-203?

Brady,

If we validated this type of complaint or encountered this type of issue, we would clearly report it publicly and to the appropriate government officials. I would assume other auditors would, as well. I don't recall encountering this issue during the past 6 years. I can check with my staff on Tuesday to see whether they recall the last time the OSA encountered this issue. I don't believe that it is perceived as a high-risk audit area.

-John D.

From: Brady Eames <ibuncle@yahoo.com>

Date: Friday, February 15, 2019 at 3:30 PM

To: John Dougall <jdougall@utah.gov>

Cc: Ron Gordon <rbgordon@utah.gov>, Nathan Sumbot <nsumbot@utah.gov>, Sean Reyes <seanreyes@agutah.gov>, John Cannon <johncannon@le.utah.gov>, John Fellows <jfellows@le.utah.gov>, Lyle Hillyard <lhillyard@le.utah.gov>, "dnjohnson@le.utah.gov" <dnjohnson@le.utah.gov>, Tani Downing <tdowning@utah.gov>, Paul Tonks <phtonks@agutah.gov>, Gina Proctor <gproctor@utah.gov>, Kenneth Williams <kenwilliams@utah.gov>, Rosemary Cundiff <rcundiff@utah.gov>, Cameron Diehl <cdiehl@ulct.org>, "bclaw@xmission.com" <bclaw@xmission.com>, "rotto@ulct.org" <rotto@ulct.org>, Ann Pedroza <apedroza@utah.gov>, Steven Hansen <steve@utahtrust.gov>, Craig Hale <achale@halewoodlaw.com>, Johnnie Miller <jmiller@ucip.utah.gov>, Sonya White <sonya@ucip.utah.gov>, "paul@urmma.org" <paul@urmma.org>, "jason@urmma.org" <jason@urmma.org>

Subject: Are in-house or contracted state agency, county & municipal auditors responsible for ascertaining & exposing violations of UC 76-8-203?

Dear John,

Thanks for your prompt response.

Before proceeding with any complaints to the OSA, I must know if the in-house or contracted auditors of state, county and municipal governmental agencies are required to ascertain & expose violations of UC 76-8-203.

Sincerely,
BRADY EAMES

----- Forwarded Message -----

From: John Dougall <jdougall@utah.gov>

To: Brady Eames <ibuncle@yahoo.com>

Cc: Ron Gordon <rbgordon@utah.gov>; Nathan Sumbot <nsumbot@utah.gov>; Sean Reyes <seanreyes@agutah.gov>; John Cannon <johncannon@le.utah.gov>; John Fellows <jfellows@le.utah.gov>; Lyle Hillyard <lhillyard@le.utah.gov>; dnjohnson@le.utah.gov <dnjohnson@le.utah.gov>; Tani Downing <tdowning@utah.gov>; Paul Tonks <phtonks@agutah.gov>; Gina Proctor <gproctor@utah.gov>; Kenneth Williams <kenwilliams@utah.gov>; Rosemary Cundiff <rcundiff@utah.gov>; Cameron Diehl <cdiehl@ulct.org>; bclaw@xmission.com <bclaw@xmission.com>; rotto@ulct.org <rotto@ulct.org>; jeremywalker@utah.gov <jeremywalker@utah.gov>; Ann Pedroza <apedroza@utah.gov>; Steven Hansen <steve@utahtrust.gov>; Craig Hale <achale@halewoodlaw.com>; Johnnie Miller <jmiller@ucip.utah.gov>; Sonya White <sonya@ucip.utah.gov>; paul@urmma.org <paul@urmma.org>; jason@urmma.org <jason@urmma.org>; ndavis@utah.gov <ndavis@utah.gov>; soveson@utah.gov <soveson@utah.gov>

Sent: Friday, February 15, 2019, 3:04:49 PM MST

Subject: Re: Who audits state, county & municipal governments to ascertain & expose if UC 76-8-203 is being disrespected & violated?

Brady,

Thanks for your email. You may submit specific complaints via the OSA hotline at hotline.utah.gov. Depending on the nature of the complaint, it might be investigated by my special projects team or local government oversight team. Potential criminal issues are turned over to either the AG's office or local county attorney.

Thanks,

-John D.

From: Brady Eames <ibuncle@yahoo.com>

Date: Friday, February 15, 2019 at 2:37 PM

To: John Dougall <jdougall@utah.gov>, "ndavis@utah.gov" <ndavis@utah.gov>, "jeremywalker@utah.gov" <jeremywalker@utah.gov>, "soveson@utah.gov" <soveson@utah.gov>, "cbergmann@utah.gov" <cbergmann@utah.gov>, "mjensen1@utah.gov" <mjensen1@utah.gov>, "cbeazer@utah.gov" <cbeazer@utah.gov>, "jvbowerbank@utah.gov" <jvbowerbank@utah.gov>, "jonperkins@utah.gov" <jonperkins@utah.gov>, "ashirley@utah.gov" <ashirley@utah.gov>

Cc: Ron Gordon <rbgordon@utah.gov>, Nathan Sumbot <nsumbot@utah.gov>, Sean Reyes <seanreyes@agutah.gov>, John Cannon <johncannon@le.utah.gov>, John Fellows <jfellows@le.utah.gov>, Lyle Hillyard <lhillyard@le.utah.gov>, "dnjohnson@le.utah.gov" <dnjohnson@le.utah.gov>, Tani Downing <tdowning@utah.gov>, Paul Tonks <phtonks@agutah.gov>, Gina Proctor <gproctor@utah.gov>, Kenneth Williams <kenwilliams@utah.gov>, Rosemary Cundiff <rcundiff@utah.gov>, Cameron Diehl <cdiehl@ulct.org>, "bclaw@xmission.com" <bclaw@xmission.com>, "rotto@ulct.org" <rotto@ulct.org>, Ann Pedroza <apedroza@utah.gov>, Steven Hansen <steve@utahtrust.gov>, Craig Hale <achale@halewoodlaw.com>, Johnnie Miller <jmiller@ucip.utah.gov>, Sonya White <sonya@ucip.utah.gov>, "paul@urmma.org" <paul@urmma.org>, "jason@urmma.org" <jason@urmma.org>

Subject: Who audits state, county & municipal governments to ascertain & expose if UC 76-8-203 is being disrespected & violated?

Dear OSA,

UC 76-8-203 is an important law with respect to those persons elected or appointed as certain public officers of state, county, municipal governmental agencies here in the State of Utah.

During the last year, I've discovered that with respect to public official oaths and bonds there is egregious violations of such law going on in certain state, county and municipal governmental agencies. I've yet to discover if such violations have occurred egregiously with respect to public official appointments.

Who within the OSA is responsible for performing audits with respect to UC 76-8-203?

Sincerely,
BRADY EAMES



Mandy Teerlink <mteerlink@utah.gov>

Fwd: FW: Model Policy

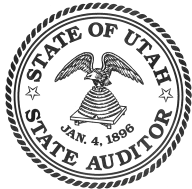
1 message

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

Tue, Sep 21, 2021 at 3:35 PM

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

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Salt Lake City, UT 84114-2310



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----- Forwarded message -----
From: **Johnnie Miller** <jmiller@ucip.utah.gov>
Date: Wed, Jul 3, 2019 at 9:40 AM
Subject: FW: Model Policy
To: Seth Oveson <soveson@utah.gov>

Seth,

Here is a copy of the State model policy that was sent to UAC.

Respectfully,

Johnnie Miller, Chief Executive Officer

Utah Counties Indemnity Pool

5397 S Vine Street

Murray, UT 84107

D- 801-307-2114

C 801-718-7107

From: Lincoln Shurtz <lincoln@uacnet.org>
Date: Tuesday, June 11, 2019 at 4:17 PM
To: Johnnie Miller <jmiller@ucip.utah.gov>, "brandy@uacnet.org" <brandy@uacnet.org>, "bryan@uacnet.org" <bryan@uacnet.org>
Subject: Fwd: Model Policy

Sent from my iPhone

Begin forwarded message:

From: Daniel Burton <danburton@agutah.gov>
Date: June 11, 2019 at 4:12:09 PM MDT
To: "lincoln@uacnet.org" <lincoln@uacnet.org>
Subject: FW: Model Policy

Lincoln,

Rep. Hall asked that I forward this to you, though I suspect you may already have a copy. It is a draft of the policy prepared by our office in conjunction with the Governor's Office and DHRM.

Please let me know if you have any questions or if you would like to discuss.

Thanks,

Daniel Burton

Chief of Policy & Legislative Affairs

Office of the Utah Attorney General

Mobile: 801-386-6830

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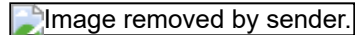
From: Rebecca Parr <rsparr@utah.gov>
Sent: Tuesday, June 11, 2019 2:10 PM
To: Sheila Page <spage@agutah.gov>; Brian Tarbet <bltarbet@agutah.gov>; Daniel Burton <danburton@agutah.gov>
Subject: Model Policy

FYI - Ron forwarded the attached version to Chief Harding along with a request that he cc: all of you when he sends the email out.

--

Rebecca S. Parr

Employment Labor Relations Director

Image removed by sender.

(801) 538-3188

rsparr@utah.gov

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2019-06-11 FINAL AUTHORIZED PERSONAL USE OF PUBLIC PROPERTY MODEL POLICY.docx

27K



Mandy Teerlink <mteerlink@utah.gov>

Fwd: Introductory Training for County Officials_Course Completion Stats

1 message

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

Tue, Sep 21, 2021 at 3:26 PM

This one pulled up because Johnny took training and his name is in the attachment.

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

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Salt Lake City, UT 84114-2310



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State Reporting Site: reporting.auditor.utah.gov/UtahLogin

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

From: **Calvin Bergmann** <cbergmann@utah.gov>
Date: Thu, Jan 10, 2019 at 10:00 AM
Subject: Introductory Training for County Officials_Course Completion Stats
To: Seth Oveson <soveson@utah.gov>


Hi Seth,

I attached below our completions for the county officials course.

Thanks,

Calvin Bergmann

Local Government Analyst
Office of the State Auditor
M: 801-834-5413
auditor.utah.gov

 **Office_of_the_State_Auditor_1547139414_credentials_export.csv**
10K