



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/](http://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



Mandy Teerlink &lt;mteerlink@utah.gov&gt;

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**Fwd: Legal contracts**

1 message

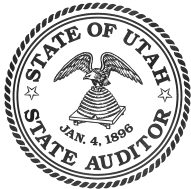
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**Seth Oveson** <soveson@utah.gov>  
To: Mandy Teerlink <mteerlink@utah.gov>

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/>

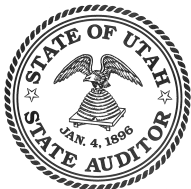
State Reporting Site: <https://reporting.auditor.utah.gov/UtahLogin>

----- 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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Utah State Capitol Complex  
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On Thu, Sep 19, 2019 at 5:22 PM Laws, Kendall <[klaws@sanjuancounty.org](mailto: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](mailto:soveson@utah.gov)> wrote:

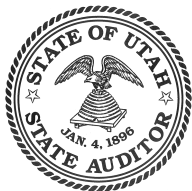
John David/Kendall,

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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# 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	<a href="#">Seth Oveson</a>	Related To	
Subject	Email: Internal Control Follow up	Name	<a href="#">Genis Pearson</a> + 2
Due Date	8/16/2019		

Comments

From: [soveson@utah.gov](mailto:soveson@utah.gov)  
 To: [jdnielson@sanjuancounty.org](mailto:jdnielson@sanjuancounty.org), [deveritt@sanjuancounty.org](mailto:deveritt@sanjuancounty.org), [gpearson@sanjuancounty.org](mailto:gpearson@sanjuancounty.org), [klaws@sanjuancounty.org](mailto: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

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 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](https://app.salesforceiq.com/r?target=5d56ea4b4cedfd007bb9a83d&t=AFwhZf1DjiweT7nhe7XFAp968LAaG6UnNo1AuQui7aK9uX5eZA-xfEz2gXArk_hFnaPRL0X6mTMZiWki-1280pMzCXE1Nq91VfdDjY5aMGYxSbRappzfhEM1uaZxn4aUdZGynE4Kfiv&url=https%3A%2F%2Freporting.auditor.utah.gov%2FUtahLogin)>

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	<a href="#">Seth Oveson</a>	Related To	
Subject	Email: San Juan County Resolutions 2019-04 and 2019-15	Name	<a href="#">John David Nielson</a>
Due Date	8/20/2019		

Comments

From: [soveson@utah.gov](mailto:soveson@utah.gov)  
 To: [jdnielson@sanjuancounty.org](mailto: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  
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 State Reporting Site: <https://reporting.auditor.utah.gov/UtahLogin> <<https://app.salesforceiq.com/r?target=5d5c3b10c9e77c00789ec985&t=AFwhZf1CF1kTcYkCU9W8Ur9KMiGE33kmPplm0EYLbn6juNefnDLJS0dDVZLwJyuuroEWSfjp4a9x10blnPwleamu5g90WKkYqvDPtoi7OHca&url=https%3A%2F%2F%2Freporting-requirements%2F%2F>>