



Jeremy Walker <jeremywalker@utah.gov>

## ULCT

2 messages

**Jeremy Walker** <jeremywalker@utah.gov>  
To: dbarlow@cpaandmore.com

Thu, Jan 12, 2017 at 8:37 AM

Danny,

I have two more quick questions about ULCT and UMFA audits.

1. Who was the board of UMFA? What is the same as ULCT? If it is different would you have documented who the members are? We are trying to determine if there is a difference.

2. Also, did your letters to management ever mention the delays and difficulty of performing the audit caused by Michelle's incompetence? I know you would have worded that differently, but we want to determine if management was made aware of the fact that she was a barrier to timely completion of audits.

Response via email is fine, or if you would rather discuss on the phone, call 435-850-2290.

# Jeremy

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

View my profile on [LinkedIn](#)

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

801-538-1040 (O)  
801-538-1383 (F)



**Danny Barlow** <dbarlow@cpaandmore.com>  
To: Jeremy Walker <jeremywalker@utah.gov>

Thu, Jan 12, 2017 at 11:15 AM

Jeremy,

Happy new year! See my answers in **red** below. Hopefully this is helpful to you!

Thanks,

Danny

**From:** Jeremy Walker [mailto:[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)]  
**Sent:** Thursday, January 12, 2017 8:38 AM  
**To:** Danny Barlow <[dbarlow@cpaandmore.com](mailto:dbarlow@cpaandmore.com)>  
**Subject:** ULCT

Danny,

I have two more quick questions about ULCT and UMFA audits.

1. Who was the board of UMFA? Our last audit of UMFA was 8/31/2011. The most recent board meeting minutes we were able to obtain were from 8/12/2008. At that time, the Executive Committee of UMFA consisted of Dr. Karl Brooks (Chair) – St. George; Mayor JoAnn Seghini – Midvale; Tom Godfrey (Treasurer) – Salt Lake City, Ken Bullock, and Michelle Reilly. What is the same as ULCT? It was not the same board as ULCT. The bylaws of UMFA state that each city or town that becomes a member of UMFA was to select a member representative to represent it. The Executive Committee was to be composed of five members, with at least two of the members on the Executive Committee being member representatives of a city or town. If it is different would you have documented who the members are? See above for Executive Committee membership as of 8/12/2008. We are trying to determine if there is a difference.

2. Also, did your letters to management ever mention the delays and difficulty of performing the audit caused by Michelle's incompetence? I know you would have worded that differently, but we want to determine if management was made aware of the fact that she was a barrier to timely completion of audits. While we historically had some difficulty getting information from management in a timely manner, prior to the 6/30/2015 audit, the audits were issued on time (6/30/2014 audit was issued 10/24/2014; previous audits were typically issued by the end of September). For the 6/30/2015, Michelle was not prepared for us to begin the audit before the League's September annual conference. She then pushed us back a couple of times after. Ken was frustrated by this and spoke with Jason. Jason communicated to Ken, in no uncertain terms, that Michelle was the cause of the delay. Our letter to the board of directors, dated 3/15/2016 (issued in accordance with the requirements of SAS No. 114) also made reference to "delays in obtaining certain requested documentation in connection with our audit procedures."

Response via email is fine, or if you would rather discuss on the phone, call 435-850-2290.

*Jeremy*

Jeremy A. Walker, CPA

Manager, Local Governments Division



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Utah State Capitol Complex

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**Subject:** FW: ULCT Board Meeting Agenda - January 18, 2017  
**From:** "Mayor Steve Hiatt" <[mayor.hiatt@kaysvillecity.com](mailto:mayor.hiatt@kaysvillecity.com)>  
**Sent:** 1/18/2017 7:13:50 AM  
**To:** "'jdougall@utah.gov'" <[jdougall@utah.gov](mailto:jdougall@utah.gov)>;  
**CC:** "jeremywalker@utah.gov" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>; "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;  
**Attachments:** ULCT Board Meeting Materials - January 18, 2016.pdf

Attached is our Board agenda for this morning. It also includes the draft Audit that will be presented to the Board this morning. This is the first chance I've had to peruse the audit. I know this gets submitted to you in the end, but there may be a few findings of interest to your office including findings that are similar to what you've already identified as weaknesses. The independent auditors will review this today. Thought I would forward on.



**Steve A. Hiatt**  
 Kaysville City Mayor  
 (801) 497-7001 - Office  
 (801) 644-2464 - Mobile  
 (801) 546-1235 - City Hall

**From:** Nick Jarvis [<mailto:njarvis@ulct.org>]  
**Sent:** Tuesday, January 17, 2017 5:42 PM  
**To:** Mayor Steve Hiatt <[mayor.hiatt@kaysvillecity.com](mailto:mayor.hiatt@kaysvillecity.com)>; [bholbrook@bountifulutah.gov](mailto:bholbrook@bountifulutah.gov); [jon.pike@sgcity.org](mailto:jon.pike@sgcity.org); [joanns@midvale.com](mailto:joanns@midvale.com); [lpace@cityofholladay.com](mailto:lpace@cityofholladay.com); [wbs@easilink.com](mailto:wbs@easilink.com); [andy@parkcity.org](mailto:andy@parkcity.org); [mikecaldwell@ogdencity.com](mailto:mikecaldwell@ogdencity.com); [karen.cronin@perrycity.org](mailto:karen.cronin@perrycity.org); [teyre@murray.utah.gov](mailto:teyre@murray.utah.gov); [rknowlton@murray.utah.gov](mailto:rknowlton@murray.utah.gov); [mayorfreeman@herriman.org](mailto:mayorfreeman@herriman.org); [mikem@spanishfork.org](mailto:mikem@spanishfork.org); [kelleenpotter@hotmail.com](mailto:kelleenpotter@hotmail.com); [clud@rwau.net](mailto:clud@rwau.net); [curtis.ludvigson.rwau@gmail.com](mailto:curtis.ludvigson.rwau@gmail.com); [mayordave@moabcity.org](mailto:mayordave@moabcity.org); [sakrison@citlink.net](mailto:sakrison@citlink.net); [bstevenson@laytoncity.org](mailto:bstevenson@laytoncity.org); [btaylor@nogden.org](mailto:btaylor@nogden.org); [mdixon@southogdencity.com](mailto:mdixon@southogdencity.com); [leighann.warnock@ephraimcity.org](mailto:leighann.warnock@ephraimcity.org); [bclaw@xmission.com](mailto:bclaw@xmission.com); [teresa.harris@loganutah.org](mailto:teresa.harris@loganutah.org); [aspend@nogden.org](mailto:aspend@nogden.org)  
**Cc:** Kenneth Bullock <[kbullock@ulct.org](mailto:kbullock@ulct.org)>; Cameron Diehl <[cdiehl@ulct.org](mailto:cdiehl@ulct.org)>; Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>; Susan Wood <[swood@ulct.org](mailto:swood@ulct.org)>; Brandon Smith <[bsmith@ulct.org](mailto:bsmith@ulct.org)>; Meg Ryan <[mryan@ulct.org](mailto:mryan@ulct.org)>; Roger Tew <[rtew@ulct.org](mailto:rtew@ulct.org)>; 'Jodi Hoffman' <[jhoffman@xmission.com](mailto:jhoffman@xmission.com)>; Abby Bolic <[abolic@ulct.org](mailto:abolic@ulct.org)>  
**Subject:** RE: ULCT Board Meeting Agenda - January 18, 2017

Hi everyone,

Attached you will find the materials for our board meeting **tomorrow at 9:00 AM at the ULCT Office** (50 S 600 E, SLC, UT). It is an live-linked document like in the past so just click on each handout on the agenda and you will go straight to it. Likewise, if you click the ULCT logo at the end of each handout, you will be brought back to the agenda. **Please let me know if you would like a printed copy at the meeting and we will prepare it for you.** Let me know if you have any questions, and we look forward to seeing you all.

Thanks,

**NICK JARVIS**

DIRECTOR OF RESEARCH & TECHNOLOGY  
UTAH LEAGUE OF CITIES AND TOWNS  
50 SOUTH 600 EAST SUITE 150  
SALT LAKE CITY, UT 84102  
PHONE: 801-328-1601  
[WWW.ULCT.ORG](http://WWW.ULCT.ORG)

**CONNECT WITH ULCT:**



**From:** Nick Jarvis

**Sent:** Monday, January 16, 2017 1:34 PM

**To:** '[mayor.hiatt@kaysvillecity.com](mailto:mayor.hiatt@kaysvillecity.com)' <[mayor.hiatt@kaysvillecity.com](mailto:mayor.hiatt@kaysvillecity.com)>; '[bholbrook@bountifulutah.gov](mailto:bholbrook@bountifulutah.gov)' <[bholbrook@bountifulutah.gov](mailto:bholbrook@bountifulutah.gov)>; '[jon.pike@sgcity.org](mailto:jon.pike@sgcity.org)' <[jon.pike@sgcity.org](mailto:jon.pike@sgcity.org)>; '[joanns@midvale.com](mailto:joanns@midvale.com)' <[joanns@midvale.com](mailto:joanns@midvale.com)>; '[pace@cityofholladay.com](mailto:pace@cityofholladay.com)' <[pace@cityofholladay.com](mailto:pace@cityofholladay.com)>; '[wbs@easilink.com](mailto:wbs@easilink.com)' <[wbs@easilink.com](mailto:wbs@easilink.com)>; '[andy@parkcity.org](mailto:andy@parkcity.org)' <[andy@parkcity.org](mailto:andy@parkcity.org)>; '[mikecaldwell@ogdencity.com](mailto:mikecaldwell@ogdencity.com)' <[mikecaldwell@ogdencity.com](mailto:mikecaldwell@ogdencity.com)>; '[karen.cronin@perrycity.org](mailto:karen.cronin@perrycity.org)' <[karen.cronin@perrycity.org](mailto:karen.cronin@perrycity.org)>; '[teyre@murray.utah.gov](mailto:teyre@murray.utah.gov)' <[teyre@murray.utah.gov](mailto:teyre@murray.utah.gov)>; '[rknowlton@murray.utah.gov](mailto:rknowlton@murray.utah.gov)' <[rknowlton@murray.utah.gov](mailto:rknowlton@murray.utah.gov)>; '[mayorfreeman@herriman.org](mailto:mayorfreeman@herriman.org)' <[mayorfreeman@herriman.org](mailto:mayorfreeman@herriman.org)>; '[mikem@spanishfork.org](mailto:mikem@spanishfork.org)' <[mikem@spanishfork.org](mailto:mikem@spanishfork.org)>; '[kelleenpotter@hotmail.com](mailto:kelleenpotter@hotmail.com)' <[kelleenpotter@hotmail.com](mailto:kelleenpotter@hotmail.com)>; '[clud@rwau.net](mailto:clud@rwau.net)' <[clud@rwau.net](mailto:clud@rwau.net)>; '[curtis.ludvigson.rwau@gmail.com](mailto:curtis.ludvigson.rwau@gmail.com)' <[curtis.ludvigson.rwau@gmail.com](mailto:curtis.ludvigson.rwau@gmail.com)>; '[mayordave@moabcity.org](mailto:mayordave@moabcity.org)' <[mayordave@moabcity.org](mailto:mayordave@moabcity.org)>; '[sakrison@citlink.net](mailto:sakrison@citlink.net)' <[sakrison@citlink.net](mailto:sakrison@citlink.net)>; '[bstevenson@laytoncity.org](mailto:bstevenson@laytoncity.org)' <[bstevenson@laytoncity.org](mailto:bstevenson@laytoncity.org)>; '[btaylor@nogden.org](mailto:btaylor@nogden.org)' <[btaylor@nogden.org](mailto:btaylor@nogden.org)>; '[mdixon@southogdencity.com](mailto:mdixon@southogdencity.com)' <[mdixon@southogdencity.com](mailto:mdixon@southogdencity.com)>; '[leighann.warnock@ephraincity.org](mailto:leighann.warnock@ephraincity.org)' <[leighann.warnock@ephraincity.org](mailto:leighann.warnock@ephraincity.org)>; '[bclaw@xmission.com](mailto:bclaw@xmission.com)' <[bclaw@xmission.com](mailto:bclaw@xmission.com)>; '[teresa.harris@loganutah.org](mailto:teresa.harris@loganutah.org)' <[teresa.harris@loganutah.org](mailto:teresa.harris@loganutah.org)>  
**Cc:** Kenneth Bullock <[kbullock@ulct.org](mailto:kbullock@ulct.org)>; Cameron Diehl ([cdiehl@ulct.org](mailto:cdiehl@ulct.org)) <[cdiehl@ulct.org](mailto:cdiehl@ulct.org)>; Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>; Susan Wood <[swood@ulct.org](mailto:swood@ulct.org)>; Brandon Smith <[bsmith@ulct.org](mailto:bsmith@ulct.org)>; Meg Ryan <[mryan@ulct.org](mailto:mryan@ulct.org)>; Roger Tew <[rtew@ulct.org](mailto:rtew@ulct.org)>; 'Jodi Hoffman' <[jhoffman@xmission.com](mailto:jhoffman@xmission.com)>; Abby Bolic <[abolic@ulct.org](mailto:abolic@ulct.org)>

**Subject:** ULCT Board Meeting Agenda - January 18, 2017

Hello ULCT Board Members,

Attached you will find the agenda for Wednesday's meeting, as well as the draft minutes for December's meeting, and the updates made to the recommended personnel and accounting policies. The remaining materials will be sent along as soon as they are available tomorrow. We will also have hard copies available on Wednesday if you would prefer that format. Please let me know if you have any questions and we look forward to seeing you all on Wednesday!

Thanks,

**NICK JARVIS**

DIRECTOR OF RESEARCH & TECHNOLOGY  
UTAH LEAGUE OF CITIES AND TOWNS  
50 SOUTH 600 EAST SUITE 150  
SALT LAKE CITY, UT 84102  
PHONE: 801-328-1601  
[WWW.ULCT.ORG](http://WWW.ULCT.ORG)

**CONNECT WITH ULCT:**



**Subject:** ULCT Audit Delay  
**From:** "John Dougall" <[jdougall@utah.gov](mailto:jdougall@utah.gov)>  
**Sent:** 1/6/2016 12:21:12 PM  
**To:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;  
**CC:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>; "Kylie Cone" <[kccone@utah.gov](mailto:kccone@utah.gov)>;

Ken Bullock (Executive Director, ULCT) call to let me know that the ULCT encountered a delay in its audit (due to a legislative appropriation issue). He apologizes for the delay but wants us to know they are working to resolve it. He expects it to be completed by January 27, 2016.

I expressed that I appreciated him calling us regarding the issue (rather than the other direction).

-John D.

**Subject:** Late Fees and Penalties  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 1/17/2017 10:25:39 AM  
**To:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;  
**Attachments:** ULCT17SP- Late Fees and Penalites Schedule.xlsx

See attached. File is also saved here:



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**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
(801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

**Subject:**

**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>

**Sent:** 2/3/2017 8:57:30 AM

**To:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

**Alexandra Nelson**, 2017-02-03 07:57:30

Do you want to remind Kerri that UMFA is still delinquent or should I take them off the delinquency list?

**Alexandra Nelson**, 2017-02-03 07:57:53

I can't remember if she acknowledges that UMFA is the league's responsibility

**Jeremy Walker**, 2017-02-03 08:08:50

she has told us that ULCT is not managing UMFA (coop I) or Coop II.

**Alexandra Nelson**, 2017-02-03 08:11:33

gotcha. So do you want to send the notice to Michelle or Ken at their homes?



**Subject:** Coop I and II document search  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 2/8/2017 1:44:09 PM  
**To:** "Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;

Alex,

Here are some specific documents that we are looking for in the many that were scanned for Coop I and II.

- Founding documents/ resolutions, bylaws from Coop I and II and Coop II Trust
- Bank Statements (not escrow accounts for bonds)
- Official issuance of debt for Coop I and II (how much exactly was borrowed and lent and to whom?) A summary schedule would be great.
- Any reference to a fee earned by ULCT. Maybe for marketing or re-issuance of the bonds.
- Any reference to a refund or settlement with the IRS for arbitrage or interest earned on bonds.
- Any references to how or why the Coop II Trust was created or would be managed
- Locate or create a schedule of who got payments from Coop I and II and Trust. We specifically are interested in understanding why Ken Bullock or Michelle Reilly would be getting payments.

# Jeremy

Jeremy A. Walker, CPA  
 Manager, [Local Governments Division](#)



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

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 801-538-1383 (F)




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**Subject:** Fwd: Coop I and II document search  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>

**Sent:** 2/9/2017 8:09:43 AM  
**To:** "Matt Johnson" <[matthewjohnson@utah.gov](mailto:matthewjohnson@utah.gov)>;

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

From: Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
Date: Wed, Feb 8, 2017 at 13:44  
Subject: Coop I and II document search  
To: Alex Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)>

Alex,

Here are some specific documents that we are looking for in the many that were scanned for Coop I and II.

- Founding documents/ resolutions, bylaws from Coop I and II and Coop II Trust
- Bank Statements (not escrow accounts for bonds)
- Official issuance of debt for Coop I and II (how much exactly was borrowed and lent and to whom?) A summary schedule would be great.
- Any reference to a fee earned by ULCT. Maybe for marketing or re-issuance of the bonds.
- Any reference to a refund or settlement with the IRS for arbitrage or interest earned on bonds.
- Any references to how or why the Coop II Trust was created or would be managed
- Locate or create a schedule of who got payments from Coop I and II and Trust. We specifically are interested in understanding why Ken Bullock or Michelle Reilly would be getting payments.

## Jeremy

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

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**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
(801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** Fwd: Coop I and II document search  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 2/10/2017 8:46:01 AM  
**To:** "Pamela Willis" <[pwillis@utah.gov](mailto:pwillis@utah.gov)>;

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

From: **Jeremy Walker** <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
Date: Wed, Feb 8, 2017 at 1:44 PM  
Subject: Coop I and II document search  
To: Alex Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)>

Alex,

Here are some specific documents that we are looking for in the many that were scanned for Coop I and II.

- Founding documents/ resolutions, bylaws from Coop I and II and Coop II Trust
- Bank Statements (not escrow accounts for bonds)
- Official issuance of debt for Coop I and II (how much exactly was borrowed and lent and to whom?) A summary schedule would be great.
- Any reference to a fee earned by ULCT. Maybe for marketing or re-issuance of the bonds.
- Any reference to a refund or settlement with the IRS for arbitrage or interest earned on bonds.
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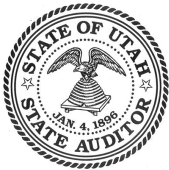
# Jeremy

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

View my profile on [LinkedIn](#)

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--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
(801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** Re: Coop I and II document search  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 2/10/2017 8:47:34 AM  
**To:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

Hey Jeremy,  
Pam has free time today and is going to work with Matt to start going through the Co-op scans. I'm having them both print and the save copies of the documents they think are important to a new folder ( [REDACTED] that should be reviewed)

Thanks!

On Wed, Feb 8, 2017 at 1:44 PM, Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)> wrote:

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
(801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** Re: Coop I and II document search  
**From:** "Jeremy" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 2/10/2017 9:10:10 AM  
**To:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;

Great! Thanks

Thanks,

Jeremy A. Walker, CPA  
Manager, Local Governments Division  
Office of the Utah State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, UT 84114-2310  
[801-538-1040](tel:801-538-1040) (O)  
[801-538-1383](tel:801-538-1383) (F)

On Feb 10, 2017, at 8:47 AM, Alexandra Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)> wrote:

**Subject:** RE: State Auditor - Budget Submission Due  
**From:** "Kerri Nakamura" <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Sent:** 2/24/2017 2:20:07 PM  
**To:** "Nathan Hughes" <[nathanhughes@utah.gov](mailto:nathanhughes@utah.gov)>;  
**CC:** "Roger Tew" <[rtew@ulct.org](mailto:rtew@ulct.org)>; "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;  
"jeremywalker@utah.gov" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

Nathan:

Thank you for your email.

I think there is some confusion in your records regarding the Utah Municipal Finance Agency. The Agency is a wholly separate legal entity from the Utah League of Cities and Towns and, in fact, I do not believe the Agency exists anymore. It is now sometimes referred to as the Co-Op II.

Some years ago, the Utah League of Cities and Towns provided limited administrative services to the Utah Municipal Finance Agency, but the ULCT has not served as the administrator of the UMFA or Co-Op II for several years.

The last known administrator of the UMFA and Co-Op II is Michelle Reilly. She can be reached at [michelle.reilly@comcast.net](mailto:michelle.reilly@comcast.net).

The State Auditor has been made aware the difference between the ULCT and the UMFA. The ULCT has provided several documents to the State Auditor's Office regarding the UMFA and Co-Op II. I have copied Jeremy Walker, as he is the point person in the State Auditor's Office that we have been working with.

I want to make certain that the UMFA's lack of filing documents does not reflect negatively upon the Utah League of Cities and Towns.

Thank you again. Please let me know if you need additional information at this time.

**BEST,**

**KERRI NAKAMURA**  
CHIEF FINANCIAL OFFICER  
UTAH LEAGUE OF CITIES AND TOWNS  
50 SOUTH 600 EAST SUITE 150  
SALT LAKE CITY, UT 84102  
PHONE: 801-328-1601, EXT. 4  
[WWW.ULCT.ORG](http://WWW.ULCT.ORG)

**CONNECT WITH ULCT:**



**From:** Nathan Hughes [mailto:[nathanhughes@utah.gov](mailto:nathanhughes@utah.gov)]  
**Sent:** Friday, February 24, 2017 1:06 PM  
**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Subject:** State Auditor - Budget Submission Due

Kerri,

The 2017 required budget for Utah Municipal Finance Agency is due and has not been received by our office. If a budget has not been received by next week a spending freeze will be ordered until a budget has been submitted.

The budget can be submitted in any of the following ways:

- Online through [reporting.auditor.utah.gov](http://reporting.auditor.utah.gov)
- Via email to Kylie Cone ([kccone@utah.gov](mailto:kccone@utah.gov))
- By mail (if submitting by mail please let Kylie know when it is sent)

Please make sure that your budget is submitted before the end of the week. If you have additional questions about your budget please call or email Alexandra Nelson (phone: 801-949-8322, email: [anelson@utah.gov](mailto:anelson@utah.gov)).

Regards,

--

**Nathan Hughes**  
*Financial Jr. Staff Auditor*  
Office of the Utah State Auditor  
East Office Building, Suite E310  
P.O. Box 142310  
Salt Lake City, UT 84114-2310  
Phone: (385)275-8224

---

**Subject:** Re: State Auditor - Budget Submission Due  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 2/24/2017 2:21:35 PM  
**To:** "Nathan Hughes" <[nathanhughes@utah.gov](mailto:nathanhughes@utah.gov)>; "[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

This is my bad, I forgot to pull UMFA from the list of entities to call. Nathan - Don't worry about doing anything with this one.

Thanks,

On Fri, Feb 24, 2017 at 2:20 PM, Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)> wrote:

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
(801) 949-8322

East Office Building, Suite E310

Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** Re: State Auditor - Budget Submission Due  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 2/28/2017 9:19:41 AM  
**To:** "Kerri Nakamura" <[knakamura@ulct.org](mailto:knakamura@ulct.org)>;  
**CC:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

Hi Kerri,

I apologize for the mix up. Our system still had the League's contact information listed for the Utah Municipal Finance Agency (UMFA). I have updated our system, however I wanted to let you know that a letter went out to the UMFA yesterday morning at the League's address. Please disregard the letter when you receive it.

Thank you,

On Fri, Feb 24, 2017 at 2:20 PM, Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)> wrote:

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
(801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** RE: State Auditor - Budget Submission Due  
**From:** "Kerri Nakamura" <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Sent:** 2/28/2017 9:46:51 AM  
**To:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;  
**CC:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>; "Roger Tew" <[rtew@ulct.org](mailto:rtew@ulct.org)>;

Alexandra:

Thank you for this follow up. We will disregard the letter.

Thanks again.



**BEST,**

**KERRI NAKAMURA**

CHIEF FINANCIAL OFFICER

UTAH LEAGUE OF CITIES AND TOWNS

50 SOUTH 600 EAST SUITE 150

SALT LAKE CITY, UT 84102

PHONE: 801-328-1601, EXT. 4

[WWW.ULCT.ORG](http://WWW.ULCT.ORG)

**CONNECT WITH ULCT:**



**From:** Alexandra Nelson [mailto:[anelson@utah.gov](mailto:anelson@utah.gov)]

**Sent:** Tuesday, February 28, 2017 9:20 AM

**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>

**Cc:** Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>

**Subject:** Re: State Auditor - Budget Submission Due

Hi Kerri,

I apologize for the mix up. Our system still had the League's contact information listed for the Utah Municipal Finance Agency (UMFA). I have updated our system, however I wanted to let you know that a letter went out to the UMFA yesterday morning at the League's address. Please disregard the letter when you receive it.

Thank you,

On Fri, Feb 24, 2017 at 2:20 PM, Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)> wrote:

--

**Alexandra Nelson**

Local Government Analyst

Utah State Auditor's Office

(801) 949-8322

East Office Building, Suite E310

Utah State Capitol Complex

Salt Lake City, UT 84114

**Subject:** FW: ULCT 2016-2017 Proposed Budget  
**From:** "John Dougall" <[jdougall@utah.gov](mailto:jdougall@utah.gov)>  
**Sent:** 10/4/2016 10:20:13 AM  
**To:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;  
**Attachments:** 2016-2017 ULCT Proposed Budget.pdf

Attached is the ULCT budget.

---

**From:** Mayor Steve Hiatt <[mayor.hiatt@kaysvillecity.com](mailto:mayor.hiatt@kaysvillecity.com)>  
**Date:** Tuesday, October 4, 2016 at 9:09 AM  
**To:** John Dougall <[jdougall@utah.gov](mailto:jdougall@utah.gov)>  
**Cc:** Kenneth Bullock <[kbullock@ulct.org](mailto:kbullock@ulct.org)>  
**Subject:** ULCT 2016-2017 Proposed Budget

John,

Per our conversation yesterday, attached is the budget document that the ULCT board approved in our June Meeting. I believe Ken was going to provide a hard copy to you as well. Let me know if there is anything else you need from us. Thanks.



**Steve A. Hiatt**  
Kaysville City Mayor  
(801) 497-7001 - Office  
(801) 644-2464 - Mobile  
(801) 546-1235 - City Hall

---

**Subject:** Fwd: FW: ULCT 2016-2017 Proposed Budget  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 10/4/2016 10:21:28 AM  
**To:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>; "Kylie Cone" <[kccone@utah.gov](mailto:kccone@utah.gov)>;  
**Attachments:** 2016-2017 ULCT Proposed Budget.pdf

Please pull ULCT from suspend list.  
Thanks!

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

From: **John Dougall** <[jdougall@utah.gov](mailto:jdougall@utah.gov)>  
Date: Tue, Oct 4, 2016 at 10:20 AM  
Subject: FW: ULCT 2016-2017 Proposed Budget  
To: Alexandra Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)>

Attached is the ULCT budget.

---

**From:** Mayor Steve Hiatt <[mayor.hiatt@kaysvillecity.com](mailto:mayor.hiatt@kaysvillecity.com)>  
**Date:** Tuesday, October 4, 2016 at 9:09 AM  
**To:** John Dougall <[jdougall@utah.gov](mailto:jdougall@utah.gov)>  
**Cc:** Kenneth Bullock <[kbullock@ulct.org](mailto:kbullock@ulct.org)>  
**Subject:** ULCT 2016-2017 Proposed Budget

John,

Per our conversation yesterday, attached is the budget document that the ULCT board approved in our June Meeting. I believe Ken was going to provide a hard copy to you as well. Let me know if there is anything else you need from us. Thanks.



**Steve A. Hiatt**  
**Kaysville City Mayor**  
*(801) 497-7001 - Office*  
*(801) 644-2464 - Mobile*  
*(801) 546-1235 - City Hall*

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

**Subject:** Online Posting Requirements  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 10/4/2016 4:56:31 PM  
**To:** "Nick Jarvis" <[njarvis@ulct.org](mailto:njarvis@ulct.org)>;  
**CC:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

Hi Nick,

I wanted to follow-up on our phone conversation and provide you with some additional resources. To recap the League needs to be posting the following online:

1. Meeting notices, agendas, minutes, etc. to the [Public Meeting Notice Website](#). I would still consult with your counsel, but I believe interlocal entities are required to record public meetings ([§52-4-203\(7\)](#)). You can find a recorded webinar on the Open and Public Meetings Act [here](#).
2. Financial data to the [Utah Public Finance Website](#). The following data needs to be posted on the website for FY2013 forward:
  1. Quarterly Revenue & Expenses data (must be uploaded within 30 days after 1st, 2nd, and 3rd quarter end; preferably within 30 days after 4th quarter end, but no later than 180 days after year end).
  2. Annual balance sheet data (must be uploaded within 180 days after year end).
  3. Annual payroll data (must be uploaded within 90 days after year end).

Darrel Swensen (801-538-3059 or [dswensen@utah.gov](mailto:dswensen@utah.gov)) is the transparency website coordinator. He'll be the person to set up the League's account and walk whoever will be doing the uploads through the requirements. I'm happy to help with any problems getting the data in the right format or mapping it over to the Chart of Accounts.

Please feel free to give me a call with any questions.

Thanks,

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** RE: Online Posting Requirements  
**From:** "Nick Jarvis" <[njarvis@ulct.org](mailto:njarvis@ulct.org)>

**Sent:** 10/7/2016 3:23:37 PM  
**To:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>; "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;  
**CC:** "[jlsodudley@msn.com](mailto:jlsodudley@msn.com)" <[jlsodudley@msn.com](mailto:jlsodudley@msn.com)>;

Thanks Alex,

I have included Lorie Dudley in this conversation, as she is the accountant that is going to help get all of our financial reporting and policies in order. I will be out of town until October 18<sup>th</sup> and Lorie will get a chance next week to look through our old system and see what needs to be done to get in compliance. Once I am back, if we still have questions, could we set a phone call or meeting with your office? Thanks for your help.

**NICK JARVIS**

DIRECTOR OF RESEARCH & TECHNOLOGY  
 UTAH LEAGUE OF CITIES AND TOWNS  
 50 SOUTH 600 EAST SUITE 150  
 SALT LAKE CITY, UT 84102  
 PHONE: 801-328-1601  
[WWW.ULCT.ORG](http://WWW.ULCT.ORG)

**CONNECT WITH ULCT:**



**From:** Alexandra Nelson [mailto:[anelson@utah.gov](mailto:anelson@utah.gov)]  
**Sent:** Tuesday, October 04, 2016 4:57 PM  
**To:** Nick Jarvis <[njarvis@ulct.org](mailto:njarvis@ulct.org)>  
**Cc:** Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Subject:** Online Posting Requirements

Hi Nick,

I wanted to follow-up on our phone conversation and provide you with some additional resources. To recap the League needs to be posting the following online:

1. Meeting notices, agendas, minutes, etc. to the [Public Meeting Notice Website](#). I would still consult with your counsel, but I believe interlocal entities are required to record public meetings ([§52-4-203\(7\)](#)). You can find a recorded webinar on the Open and Public Meetings Act [here](#).
2. Financial data to the [Utah Public Finance Website](#). The following data needs to be posted on the website for FY2013 forward:
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  2. Annual balance sheet data (must be uploaded within 180 days after year end).
  3. Annual payroll data (must be uploaded within 90 days after year end).

Darrel Swensen (801-538-3059 or [dswensen@utah.gov](mailto:dswensen@utah.gov)) is the transparency website coordinator. He'll be the person to set up the League's account and walk whoever will be doing the uploads through the requirements. I'm happy to help with any problems getting the data in the right format or mapping it over to the Chart of Accounts.

Please feel free to give me a call with any questions.

Thanks,

--

**Alexandra Nelson**

Local Government Analyst

Utah State Auditor's Office

Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310

Utah State Capitol Complex

Salt Lake City, UT 84114

---

**Subject:** Re: Online Posting Requirements  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 10/11/2016 10:12:58 AM  
**To:** "Nick Jarvis" <[njarvis@ulct.org](mailto:njarvis@ulct.org)>;  
**CC:** "[jlsodudley@msn.com](mailto:jlsodudley@msn.com)" <[jlsodudley@msn.com](mailto:jlsodudley@msn.com)>;

Hi Nick,

Yes, I'd be happy to set up a phone call or arrange a meeting if you or Lorie still have questions.

Have a safe trip!

Thanks,

On Fri, Oct 7, 2016 at 3:23 PM, Nick Jarvis <[njarvis@ulct.org](mailto:njarvis@ulct.org)> wrote:

--

**Alexandra Nelson**

Local Government Analyst

Utah State Auditor's Office

Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310

Utah State Capitol Complex

Salt Lake City, UT 84114

**Subject:** ULCT Credit Card Fees & Interest - Invitation to edit  
**From:** [anelson@utah.gov](mailto:anelson@utah.gov)  
**Sent:** 10/21/2016 11:09:13 AM  
**To:** [mfandl@utah.gov](mailto:mfandl@utah.gov); [jeremywalker@utah.gov](mailto:jeremywalker@utah.gov);

Alexandra Nelson has invited you to **edit** the following spreadsheet:

 [ULCT Credit Card Fees & Interest](#)

[Open in Sheets](#)

This is a courtesy copy of an email for your record only. It's not the same email your collaborators received. Click [here](#) to learn more.

Google™

Name of Entity\_\_\_\_\_

DEPOSITS AND INVESTMENTS\*

as of close of business on

December 31/June 30, 20\_\_\_\_

(Report must be as of above date)

\*List all checking accounts, savings accounts, certificates of deposit, PTIF accounts, and other investments held as of the reporting date. (ON BANK BALANCES, PLEASE LIST \$ AMOUNT OFF OF BANK STATEMENT). !!Please read instruction sheet for more help!!

Name of Bank or Issuer(i.e. Wells, Zions GMAC, US Treasury etc.)	Type of account or security (i.e. checking, CD, CP, Note, Bond, etc)	Rate %	Due Date or maturity date	Purchase Date	Face amount or dollar amount (Bank Balance)	Held at or s/k Location	Current market value	Fund that money or investment is assigned to. (i.e. General, endowment, capital etc.) Also broker & agent if applicable.

Prepared by and Title\_\_\_\_\_

Return to: Utah Money Management Council  
PO BOX 142315  
Salt Lake City, UT 84114-2315

Total=\$\_\_\_\_\_

\*\* NOTE: Please provide name and/or address change, if applicable.

\_\_\_\_\_  
\_\_\_\_\_



**Subject:** Utah League of Cities and Towns reports on the Transparency website...  
**From:** "Kerri Nakamura" <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Sent:** 10/27/2016 8:26:31 AM  
**To:** "[anelson@utah.gov](mailto:anelson@utah.gov)" <[anelson@utah.gov](mailto:anelson@utah.gov)>;  
**CC:** "[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

Alexandra:

Thank you for your patience as I've spent the past week getting things at the ULCT organized.

I believe I am at a point now where I am ready to begin uploading information to the Transparency website.

You have approved my user login information, but can we jump on the phone for a quick tutorial...or is there a tutorial online?

Thanks so much.

**BEST,**

**KERRI NAKAMURA**  
CHIEF FINANCIAL OFFICER  
UTAH LEAGUE OF CITIES AND TOWNS  
50 SOUTH 600 EAST SUITE 150  
SALT LAKE CITY, UT 84102  
PHONE: 801-328-1601  
[WWW.ULCT.ORG](http://WWW.ULCT.ORG)

**CONNECT WITH ULCT:**



---

**Subject:** Re: Utah League of Cities and Towns reports on the Transparency website...  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 10/27/2016 8:35:19 AM  
**To:** "Kerri Nakamura" <[knakamura@ulct.org](mailto:knakamura@ulct.org)>;  
**CC:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

Hi Kerri,

Please give the transparency website coordinator, Darrell Swensen, a call at 801-538-3059. We've set you up an account on the Auditor's system ([reporting.auditor.utah.gov](http://reporting.auditor.utah.gov)), however transparency data is uploaded to a different website ([transparent.utah.gov](http://transparent.utah.gov)). Darrell will set up your account and can walk you through everything you'll need to upload the data. I believe Darrell has several instruction manuals that should make it fairly easy for the League to transform their data into the accepted format, however if you need any assistance with this part

in the process please feel free to give me a call. I can also help with issues related to mapping over to the Uniform Chart of Accounts.

Thanks,

On Thu, Oct 27, 2016 at 8:26 AM, Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)> wrote:

--

**Alexandra Nelson**

Local Government Analyst

Utah State Auditor's Office

Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310

Utah State Capitol Complex

Salt Lake City, UT 84114

---

**Subject:** RE: Utah League of Cities and Towns reports on the Transparency website...

**From:** "Kerri Nakamura" <[knakamura@ulct.org](mailto:knakamura@ulct.org)>

**Sent:** 10/27/2016 8:40:45 AM

**To:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;

**CC:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

Excellent. Thanks so much.

Also, we will get the certification letter for the 2015 Audit report prepared and over to you. Inasmuch as I was not here for the 14-15 audit, do you still want me to sign, or would you just like to have Ken's signature as the Executive Director?

Thanks.

Kerri.

**From:** Alexandra Nelson [mailto:[anelson@utah.gov](mailto:anelson@utah.gov)]

**Sent:** Thursday, October 27, 2016 8:35 AM

**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>

**Cc:** Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>

**Subject:** Re: Utah League of Cities and Towns reports on the Transparency website...

Hi Kerri,

Please give the transparency website coordinator, Darrell Swensen, a call at 801-538-3059. We've set you up an account on the Auditor's system ([reporting.auditor.utah.gov](http://reporting.auditor.utah.gov)), however transparency data is uploaded to a different website ([transparent.utah.gov](http://transparent.utah.gov)). Darrell will set up your account and can walk you through everything you'll need to upload the data. I believe Darrell has several instruction manuals that should make it fairly easy for

the League to transform their data into the accepted format, however if you need any assistance with this part in the process please feel free to give me a call. I can also help with issues related to mapping over to the Uniform Chart of Accounts.

Thanks,

On Thu, Oct 27, 2016 at 8:26 AM, Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)> wrote:

--

**Alexandra Nelson**

Local Government Analyst

Utah State Auditor's Office

Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310

Utah State Capitol Complex

Salt Lake City, UT 84114

---

**Subject:** Re: Utah League of Cities and Towns reports on the Transparency website...  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 10/27/2016 8:47:32 AM  
**To:** "Kerri Nakamura" <[knakamura@ulct.org](mailto:knakamura@ulct.org)>;  
**CC:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;  
**Attachments:** MMCDI.pdf

Yes, please go ahead and sign as CFO. Also, just a reminder that the Money Management Council is missing the League's June 2014, December 2014, and June 2015 Deposit and Investment (D&I) reports. I've attached the D&I report template. Ann Pedroza with the State Treasurers Office can answer questions regarding D&I reports. You can reach her at 801-538-1883 or [apedroza@utah.gov](mailto:apedroza@utah.gov).

Thanks,

On Thu, Oct 27, 2016 at 8:40 AM, Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)> wrote:

--

**Alexandra Nelson**

Local Government Analyst

Utah State Auditor's Office

Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** RE: Utah League of Cities and Towns reports on the Transparency website...  
**From:** "Kerri Nakamura" <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Sent:** 10/27/2016 8:50:08 AM  
**To:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;  
**CC:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

Excellent. Thanks!

Just got off the phone with Darrell. We will be meeting next week.

And thanks to all of you for your patience as we get all of these ducks in a row!

Kerri.

**From:** Alexandra Nelson [mailto:[anelson@utah.gov](mailto:anelson@utah.gov)]  
**Sent:** Thursday, October 27, 2016 8:48 AM  
**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Cc:** Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Subject:** Re: Utah League of Cities and Towns reports on the Transparency website...

Yes, please go ahead and sign as CFO. Also, just a reminder that the Money Management Council is missing the League's June 2014, December 2014, and June 2015 Deposit and Investment (D&I) reports. I've attached the D&I report template. Ann Pedroza with the State Treasurers Office can answer questions regarding D&I reports. You can reach her at 801-538-1883 or [apedroza@utah.gov](mailto:apedroza@utah.gov).

Thanks,

On Thu, Oct 27, 2016 at 8:40 AM, Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)> wrote:

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** Fwd: Utah League of Cities and Towns reports on the Transparency website...  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 10/27/2016 8:51:56 AM  
**To:** "John Dougall" <[jdougall@utah.gov](mailto:jdougall@utah.gov)>;

FYI - The League has started the process of getting their data onto the UPFW.

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

From: **Kerri Nakamura** <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
Date: Thu, Oct 27, 2016 at 8:50 AM  
Subject: RE: Utah League of Cities and Towns reports on the Transparency website...  
To: Alexandra Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)>  
Cc: Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>

Excellent. Thanks!

Just got off the phone with Darrell. We will be meeting next week.

And thanks to all of you for your patience as we get all of these ducks in a row!

Kerri.

**From:** Alexandra Nelson [mailto:[anelson@utah.gov](mailto:anelson@utah.gov)]  
**Sent:** Thursday, October 27, 2016 8:48 AM

**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Cc:** Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Subject:** Re: Utah League of Cities and Towns reports on the Transparency website...

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Thanks,

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--

**Alexandra Nelson**

Local Government Analyst

Utah State Auditor's Office

Office: [\(801\)538-3176](tel:8015383176) | Cell: (801) 949-8322

East Office Building, Suite E310

Utah State Capitol Complex

Salt Lake City, UT 84114

--

**Alexandra Nelson**

Local Government Analyst

Utah State Auditor's Office

Office: [\(801\)538-3176](tel:8015383176) | Cell: (801) 949-8322

East Office Building, Suite E310

Utah State Capitol Complex

Salt Lake City, UT 84114

**Subject:** Fwd: Reimbursements  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 10/28/2016 1:42:47 PM  
**To:** "Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;  
**Attachments:** Ken Bullock FY 14 15.pdf; Michelle Reilly reimburrsements 2016.pdf

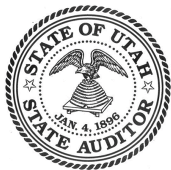
# Jeremy

Jeremy A. Walker, CPA  
 Manager, [Local Governments Division](#)



801-538-1040 (O)  
 801-538-1383 (F)

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



----- Forwarded message -----  
**From:** **Kerri Nakamura** <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Date:** Fri, Oct 28, 2016 at 11:54 AM  
**Subject:** RE: Reimbursements  
**To:** Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>

Jeremy:

Attached is the reimbursement documentation you requested. Ken mentioned that for his checks, he had highlighted in yellow the amounts that he was reimbursing. They would have largely been during the college basketball season (fall) statements. You have the original statements that would reflect this highlighting.

We are working on getting the detailed ledger you requested. We've been able to download as a pdf, but we are working on getting it into Excel. Running into the same issues that we've encountered with the Transparency Website.

Thanks for your patience.

**BEST,**

**KERRI NAKAMURA**

CHIEF FINANCIAL OFFICER

UTAH LEAGUE OF CITIES AND TOWNS

PHONE: 801-328-1601

**From:** Jeremy Walker [mailto:[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)]

**Sent:** Friday, October 28, 2016 10:22 AM

**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>

**Subject:** Reimbursements

Kerri,

We also need any supporting documentation about reimbursements paid by Ken, Michelle, or any other employees for charges on the credit cards.

Also, it might be easier for us to see all payment classification if we could get a detailed ledger out of the accounting system for FY2013-FY2016.

*Jeremy*



Jeremy A. Walker, CPA

Manager, [Local Governments Division](#)

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Utah State Capitol Complex  
(F)

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Salt Lake City, UT 84114-2310



**Subject:** ULCT - VISA CREDIT CARDS - Invitation to edit  
**From:** [anelson@utah.gov](mailto:anelson@utah.gov)  
**Sent:** 10/31/2016 3:12:20 PM  
**To:** [jeremywalker@utah.gov](mailto:jeremywalker@utah.gov); [mfandl@utah.gov](mailto:mfandl@utah.gov)

Alexandra Nelson has invited you to **edit** the following spreadsheet:

 [ULCT - VISA CREDIT CARDS](#)

[Open in Sheets](#)

This is a courtesy copy of an email for your record only. It's not the same email your collaborators received. Click [here](#) to learn more.

Google™

**Subject:** Fwd: Policies  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 11/2/2016 8:31:54 AM  
**To:** "Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>; "Maria Fandl" <[mfandl@utah.gov](mailto:mfandl@utah.gov)>; "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;  
**Attachments:** 2016 Policy with PTO changes.doc; 2006 ULCT Leave Policy.doc; ULCT PROPOSED CHANGES.doc

Team,  
 FYI, Kerri at ULCT has discovered and attached some policies that will make our findings a lot more pointed and specific. I am working on additional findings based upon these policies which were clearly not followed very well in many aspects.

*Jeremy*

Jeremy A. Walker, CPA  
 Manager, [Local Governments Division](#)

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

801-538-1040 (O)  
 801-538-1383 (F)



----- Forwarded message -----  
 From: **Kerri Nakamura** <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
 Date: Tue, Nov 1, 2016 at 7:07 PM  
 Subject: RE: Policies  
 To: Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>

Jeremy:

My deep apologies. I was working on the GRAMA request Friday and looked right past this.

Attached are the written policies that we have. As you are aware, I am in the process of drafting financial controls policies for the Board's December 9 meeting. Also, I was asked to put together changes to the PTO policy and did not realize that there was a 2006 change, so the changes you see in draft need to be updated to reflect the 2006 policy which was adopted.

Thanks.

Kerri.

**From:** Jeremy Walker [mailto:[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)]  
**Sent:** Friday, October 28, 2016 9:51 AM  
**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Subject:** Policies

Kerri,

Can you send me copies of any policies that have been written down. I get the feeling that there may not be any written policies, but if there are, we need to see them in order to determine if purchases were in line with policy.

Thanks,

*Jeremy*

Jeremy A. Walker, CPA

Manager, [Local Governments Division](#)



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Utah State Capitol Complex  
(F)

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East Office Building, Suite E310

Salt Lake City, UT 84114-2310



**Subject:** Fwd: Policies  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 11/2/2016 8:31:54 AM  
**To:** "Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>; "Maria Fandl" <[mfandl@utah.gov](mailto:mfandl@utah.gov)>; "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;  
**Attachments:** 2016 Policy with PTO changes.doc; 2006 ULCT Leave Policy.doc; ULCT PROPOSED CHANGES.doc

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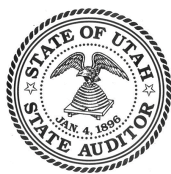
*Jeremy*

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

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



801-538-1040 (O)  
801-538-1383 (F)



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

From: **Kerri Nakamura** <[knakamura@ulct.org](mailto:knakamura@ulct.org)>

Date: Tue, Nov 1, 2016 at 7:07 PM

Subject: RE: Policies

To: Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>

Jeremy:

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Thanks.

Kerri.

**From:** Jeremy Walker [mailto:[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)]

**Sent:** Friday, October 28, 2016 9:51 AM

**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>

**Subject:** Policies

Kerri,

Can you send me copies of any policies that have been written down. I get the feeling that there may not be any written policies, but if there are, we need to see them in order to determine if purchases were in line with policy.

Thanks,

*Jeremy*

Jeremy A. Walker, CPA

Manager, [Local Governments Division](#)

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(F)

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Salt Lake City, UT 84114-2310

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801-538-1383



**Subject:**

**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>

**Sent:** 11/2/2016 3:39:16 PM

**To:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

**Alexandra Nelson**, 2016-11-02 14:39:16

maybe we should send the league of copy of their own OPMA checklist as they've been out of compliance haha <a href="http://www.google.com/url?q=http%3A%2F%2Fwww.ulct.org%2Fulct%2Fwp-content%2Fuploads%2Fsites%2F4%2F2013%2F02%2Fopen\_closed\_electronic\_mtgn\_checklist.pdf&sa=D&sntz=1&usg=AFQjCNEJc9nK-YreH\_U9-dGYa9JJeXv99A">[http://www.ulct.org/ulct/wp-content/uploads/sites/4/2013/02/open\\_closed\\_electronic\\_mtgn\\_checklist.pdf](http://www.ulct.org/ulct/wp-content/uploads/sites/4/2013/02/open_closed_electronic_mtgn_checklist.pdf)</a>

**Jeremy Walker**, 2016-11-02 14:40:18

Yes, when the report comes out, many an ironic observation will be made.



**Subject:** Utah Municipal Co-Op  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 11/9/2016 4:20:22 PM  
**To:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;  
**Attachments:** Resolution 1986-152 Approving Utah Municipal Finance Cooperation Agreement.pdf; Moab Withdrawal Res 16-92\_201405021644532415.pdf; Resolution 63 of 1992 - SLC.PDF

Okay so I've found several references to what I believe is the Co-Op. The Co-Op was created in 1986 as an inter local under Tom Godfrey who was the ULCT Vice-President at the time. [This article](#) suggests that the co-ops full name is Utah Municipal Finance Cooperative, it also makes it clear that Ken is a board member of the entity.

I've attached several resolutions from various municipalities regarding the co-op. As an interlocal entity the cooperative should have been reporting.

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** Re: Utah Municipal Co-Op  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 11/9/2016 4:43:55 PM  
**To:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;  
**Attachments:** Tremonton Leader January 30, 2002 Page 24.pdf

Another article with some detail on the Co-Op:

"Bullock spearheaded creation of the Utah Municipal Finance Agency, a \$262 million municipal bond pool, designed to reduce financing costs of capital projects by municipalities, state agencies, universities, and special service districts. The Municipal Finance Agency has produced \$4 million in savings to Utah taxpayers. He also works to create a related agency, the Utah Municipal Finance

Cooperative No. II, a blind pool of \$205 million. He is responsible for the administrative, marketing, and investment functions of both agencies."

On Wed, Nov 9, 2016 at 4:20 PM, Alexandra Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)> wrote:

--

**Alexandra Nelson**

Local Government Analyst

Utah State Auditor's Office

Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310

Utah State Capitol Complex

Salt Lake City, UT 84114

**Subject:** Fwd: Conflict of interest disclosure...  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 11/17/2016 7:31:56 AM  
**To:** "Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;  
**Attachments:** Conflict of Interest Disclosures 2014.pdf

*Jeremy*

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

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

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----- Forwarded message -----  
From: **Kerri Nakamura** <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
Date: Wed, Nov 16, 2016 at 4:57 PM  
Subject: Conflict of interest disclosure...  
To: Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
Cc: Kenneth Bullock <[kbullock@ulct.org](mailto:kbullock@ulct.org)>

Jeremy:

In the first set of follow up questions responded to on November 10, you asked me about conflicts of interest. Ken remembered that he did have staff prepare a conflict of interest form prior to the 2014 session. I've attached the forms for your information. Your question serves as a

timely reminder that we will make annual conflict disclosure part of our annual pre-legislative session process for all staff!

Thanks.

**BEST,**

**KERRI NAKAMURA**

CHIEF FINANCIAL OFFICER

UTAH LEAGUE OF CITIES AND TOWNS

50 SOUTH 600 EAST SUITE 150

SALT LAKE CITY, UT 84102

PHONE: 801-328-1601

[WWW.ULCT.ORG](http://WWW.ULCT.ORG)

**CONNECT WITH ULCT:**



**Subject:** Fwd: Follow up  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 11/17/2016 7:31:24 AM  
**To:** "Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;  
**Attachments:** vendor list 10.31.16.doc

*Jeremy*

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

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



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801-538-1040 (O)  
801-538-1383 (F)

----- Forwarded message -----  
From: **Kerri Nakamura** <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
Date: Tue, Nov 15, 2016 at 8:25 AM  
Subject: RE: Follow up  
To: Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
Cc: Kenneth Bullock <[kbullock@ulct.org](mailto:kbullock@ulct.org)>

Jeremy:

Thank you for the quick return of the documents. Can you also remember to send me the scan files for the credit card documents that were in this batch?

Regarding your new set of questions, I need to schedule time to review the responses with Ken as he better than I will know many of the answers.

I have attached the vendor/customer codes, sorry I did not send these along last week.

On the UMFA and Co-Op, you might recall that I mentioned in our first meeting that the ULCT has chosen not to provide administrative service for either entity. Since they are legal entities separate from the ULCT, I do not have any of their files.

It might be tomorrow or Thursday before I pull together the remaining information/answers This week is a little hectic as we are kicking off our 2015-16 Audit.

Thanks for your continued patience.

**BEST,**

**KERRI NAKAMURA**

CHIEF FINANCIAL OFFICER

UTAH LEAGUE OF CITIES AND TOWNS

50 SOUTH 600 EAST SUITE 150

SALT LAKE CITY, UT 84102

PHONE: 801-328-1601

[WWW.ULCT.ORG](http://WWW.ULCT.ORG)

**CONNECT WITH ULCT:**



**From:** Jeremy Walker [mailto:[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)]  
**Sent:** Tuesday, November 15, 2016 7:10 AM  
**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Subject:** Follow up

Kerri,

I dropped off the payroll files yesterday but didn't stay because I could see that you were in a meeting. I did have a few more questions for you as follows:

1. Is there a policy for the cafeteria plan that appears to be an in-house managed program? I saw some reimbursement checks had receipts while others did not.
2. How were bonuses approved? There are up to three per year it seems. Are they just totally discretionary or are there predetermined qualifications and amounts? Are they approved by the board or just Ken?
3. Michelle appears to be cashing out sick leave during the years under audit, which I can see is allowed in policy. However, I could not determine what her sick leave balance was before or after the cash out was taken. Do you have access to records that show those balances?
4. Several employees were given checks for what appears to be per diem, how were those amount determined? Were meals paid on credit cards during those trips deducted from per diem or repaid upon return?
5. I need the vendor/customer codes from the accounting system to determine who is paying and receiving funds from the league.
6. We are still in need of information about the Utah Municipal Finance Agency and Utah Municipal Co-op. Have you found any records for these entities on the network or in the building?

*Jeremy*

Jeremy A. Walker, CPA

Manager, [Local Governments Division](#)



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Utah State Capitol Complex  
(F)

801-538-1383

East Office Building, Suite E310

Salt Lake City, UT 84114-2310



---

**Subject:** Fwd: Follow up  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 11/17/2016 7:32:45 AM  
**To:** "Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;  
**Attachments:** Responses to Follow Up Questions 11162016.pdf; MReilly vacation.xlsx; 2011-12 Vacation Accurals.xls; 2012-13 Vacation Accurals.xls; 2013-14 Vacation Accurals.xls; 2014-15 Vacation Accurals.xls

*Jeremy*

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

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

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

From: **Kerri Nakamura** <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
Date: Wed, Nov 16, 2016 at 4:50 PM  
Subject: RE: Follow up  
To: Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
Cc: Kenneth Bullock <[kbullock@ulct.org](mailto:kbullock@ulct.org)>, "[jlsodudley@msn.com](mailto:jlsodudley@msn.com)" <[jlsodudley@msn.com](mailto:jlsodudley@msn.com)>

Jeremy:

Thank you for your patience while I pulled together this set of responses. Attached is a pdf with the ULCT response to each question. Also, per your request, I've attached Michelle's time log that shows when she cashed vacation and/or sick leave and the impact of those cash outs on her accrued balance. I have also attached year end accrual documents prepared for the financial auditors for years 2011-12 through 2014-15. As you know, Lorie and I are in the midst of getting audit papers ready for the 2015-16 audit and this will be one form we will need to produce for the auditors.

Thanks again. Let me know if you need anything additional at this time.

**BEST,**

**KERRI NAKAMURA**

CHIEF FINANCIAL OFFICER

UTAH LEAGUE OF CITIES AND TOWNS

50 SOUTH 600 EAST SUITE 150

SALT LAKE CITY, UT 84102

PHONE: 801-328-1601

[WWW.ULCT.ORG](http://WWW.ULCT.ORG)

CONNECT WITH ULCT:



**From:** Jeremy Walker [mailto:[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)]  
**Sent:** Tuesday, November 15, 2016 7:10 AM  
**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Subject:** Follow up

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*Jeremy*

Jeremy A. Walker, CPA

Manager, [Local Governments Division](#)



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(F)

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East Office Building, Suite E310

Salt Lake City, UT 84114-2310



---

**Subject:** Re: Follow up  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 11/18/2016 9:25:51 AM  
**To:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

Can you ask Kari to send us their preliminary 2016 general ledger as well?  
Thanks!

On Thu, Nov 17, 2016 at 7:32 AM, Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)> wrote:

--  
**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

**Subject:**

**From:** "Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>

**Sent:** 12/1/2016 3:10:47 PM

**To:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;

**Alex Nelson**, 2016-12-01 14:10:47

Hey, I'm done with all of my salesforce calls so I can show you the ULCT stuff whenever you'd like

---

**Subject:**

**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>

**Sent:** 12/1/2016 3:10:47 PM

**To:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;

**Alexandra Nelson**, 2016-12-01 14:10:47

Hey, I'm done with all of my salesforce calls so I can show you the ULCT stuff whenever you'd like

**Subject:** Fwd: Michelle contact

**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>

**Sent:** 12/13/2016 9:16:03 AM

**To:** "John Dougall" <[jdougall@utah.gov](mailto:jdougall@utah.gov)>; "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;  
"Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;

FYI

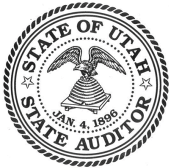
# Jeremy

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)



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Salt Lake City, UT 84114-2310



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

**From:** **Kerri Nakamura** <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
**Date:** Tue, Dec 13, 2016 at 9:12 AM  
**Subject:** RE: Michelle contact  
**To:** Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Cc:** Kenneth Bullock <[kbullock@ulct.org](mailto:kbullock@ulct.org)>, Nick Jarvis <[njarvis@ulct.org](mailto:njarvis@ulct.org)>

Jeremy:

Thanks for your email. Unfortunately, we have not quite yet uploaded to the transparency website. We've set a December 30 goal with Darrell Swensen. All of our data is now out of our accounting system in the format we need and we are working on the crosswalk of our chart of accounts to the uniform accounting code list. I want you to peek at the crosswalk when we are complete. Once we all agree that we have allocated our codes correctly, the upload will be very fast.

Sorry, we have so many priorities and long overdue tasks that need to be caught up and only so many hours!

This week I will be getting you a draft of our new policies and procedures that were presented to the Board last week.

Thanks.

**BEST,**

**KERRI NAKAMURA**

CHIEF FINANCIAL OFFICER

UTAH LEAGUE OF CITIES AND TOWNS

PHONE: 801-328-1601

Kerri.

**From:** Jeremy Walker [mailto:[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)]

**Sent:** Tuesday, December 13, 2016 8:53 AM

**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>

**Subject:** Re: Michelle contact

Kerri,

Thanks for that info. I also was wondering if you had gotten the transparency files uploaded yet. The Auditor has been asking about it. We are available to assist if you need it.

# Jeremy

Jeremy A. Walker, CPA

Manager, [Local Governments Division](#)

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Salt Lake City, UT 84114-2310



On Mon, Dec 12, 2016 at 3:18 PM, Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)> wrote:

---

**Subject:** Fwd: Michelle contact

**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>

**Sent:** 12/13/2016 9:16:03 AM

**To:** "John Dougall" <[jdougall@utah.gov](mailto:jdougall@utah.gov)>; "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;  
"Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;

FYI

# Jeremy

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

View my profile on [LinkedIn](#)

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

801-538-1040 (O)  
801-538-1383 (F)



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

From: **Kerri Nakamura** <[knakamura@ulct.org](mailto:knakamura@ulct.org)>  
Date: Tue, Dec 13, 2016 at 9:12 AM  
Subject: RE: Michelle contact  
To: Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
Cc: Kenneth Bullock <[kbullock@ulct.org](mailto:kbullock@ulct.org)>, Nick Jarvis <[njarvis@ulct.org](mailto:njarvis@ulct.org)>

Jeremy:

Thanks for your email. Unfortunately, we have not quite yet uploaded to the transparency website. We've set a December 30 goal with Darrell Swensen. All of our data is now out of our accounting system in the format we need and we are working on the crosswalk of our chart of accounts to the uniform accounting code list. I want you to peek at the crosswalk when we are complete. Once we all agree that we have allocated our codes correctly, the upload will be very fast.

Sorry, we have so many priorities and long overdue tasks that need to be caught up and only so many hours!

This week I will be getting you a draft of our new policies and procedures that were presented to the Board last week.

Thanks.



**BEST,**

**KERRI NAKAMURA**

CHIEF FINANCIAL OFFICER

UTAH LEAGUE OF CITIES AND TOWNS

PHONE: 801-328-1601

Kerri.

**From:** Jeremy Walker [mailto:[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)]

**Sent:** Tuesday, December 13, 2016 8:53 AM

**To:** Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)>

**Subject:** Re: Michelle contact

Kerri,

Thanks for that info. I also was wondering if you had gotten the transparency files uploaded yet. The Auditor has been asking about it. We are available to assist if you need it.

*Jeremy*

Jeremy A. Walker, CPA

Manager, [Local Governments Division](#)

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Salt Lake City, UT 84114-2310



On Mon, Dec 12, 2016 at 3:18 PM, Kerri Nakamura <[knakamura@ulct.org](mailto:knakamura@ulct.org)> wrote:

**Subject:** State Audit  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 12/13/2016 9:00:14 AM  
**To:** [Michelle.Reilly@comcast.net](mailto:Michelle.Reilly@comcast.net);

Michelle,

Ken Bullock directed me to you to help answer some questions regarding financial information of the Utah Municipal Finance Agency and Utah Municipal Co-op. We are conducting an audit of the League of Cities and Towns and need your assistance understanding the relationship between ULCT and these two related entities. Ken indicated that you are still the financial officer for both of these entities and that you have the financial records and historical understanding of their creation and operations.

Will you let me know when you can meet with us to discuss these entities and provide us with certain documents from the entities?

*Jeremy*

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

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

801-538-1040 (O)  
801-538-1383 (F)



---

**Subject:** State Audit  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 12/13/2016 9:00:14 AM  
**To:** [Michelle.Reilly@comcast.net](mailto:Michelle.Reilly@comcast.net);

Michelle,

Ken Bullock directed me to you to help answer some questions regarding financial information of the Utah Municipal Finance Agency and Utah Municipal Co-op. We are conducting an audit of the League of Cities and Towns and need your assistance understanding the relationship between ULCT and these two related entities. Ken indicated that you are still the financial officer for both of these entities and that you have the financial records and historical understanding of their creation and operations.

Will you let me know when you can meet with us to discuss these entities and provide us with certain documents from the entities?

## *Jeremy*

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

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

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**Subject:** ULCT - Reimbursements and Personal Charges  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 12/13/2016 5:00:55 PM  
**To:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;

Here is where the summary of reimbursements and personal charges have been saved:  
[REDACTED]

I haven't calculated the amount still owed for Michelle yet.

Thanks,

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** ULCT - Reimbursements and Personal Charges  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 12/13/2016 5:00:55 PM  
**To:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;

Here is where the summary of reimbursements and personal charges have been saved:  
[REDACTED]

I haven't calculated the amount still owed for Michelle yet.

Thanks,

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

**Subject:** Utah League of Cities and Towns  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 12/13/2016 8:14:27 AM  
**To:** "Darrell Swensen" <[dswensen@utah.gov](mailto:dswensen@utah.gov)>;

Hi Darrell,  
John Dougall was wondering if anyone from the Utah League of Cities and Towns has followed up with you on getting their data on the UPFW?  
Thank you!

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

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Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** Re: Utah League of Cities and Towns  
**From:** "Darrell Swensen" <[dswensen@utah.gov](mailto:dswensen@utah.gov)>  
**Sent:** 12/13/2016 8:23:55 AM  
**To:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;

Alex,

Yes. I have provided them the Excel template for them to enter their data and upload to the website and they are set up with user accounts to do so. I have been through the process with them on how to get the expense/revenue data from their accounting system into the correct format to work in the Excel template and create the upload file.

The last word I had was they are working on getting the data finalized for the years needed to be uploaded and should have it done and uploaded before year end.

I also provided them the Excel templates for the Employee Compensation data to be manually entered and then create the upload files for that.

On Tue, Dec 13, 2016 at 8:14 AM, Alexandra Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)> wrote:

--

Darrell Swensen  
Transparency Coordinator  
Utah State Division of Finance  
(801) 538-3059

Please note: Starting Tuesday, September 6, 2011, our agency hours will be 8am-5pm, Monday-Friday. My work schedule is from 7:00am until 4:00pm for eight-hour days or until 5:30pm for ten-hour days.

---

**Subject:** Fwd: Utah League of Cities and Towns

**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>

**Sent:** 12/13/2016 8:24:40 AM

**To:** "John Dougall" <[jdougall@utah.gov](mailto:jdougall@utah.gov)>; "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;  
"Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

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

From: **Darrell Swensen** <[dswensen@utah.gov](mailto:dswensen@utah.gov)>

Date: Tue, Dec 13, 2016 at 8:23 AM

Subject: Re: Utah League of Cities and Towns

To: Alexandra Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)>

Alex,

Yes. I have provided them the Excel template for them to enter their data and upload to the website and they are set up with user accounts to do so. I have been through the process with them on how to get the expense/revenue data from their accounting system into the correct format to work in the Excel template and create the upload file.

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--

Darrell Swensen  
Transparency Coordinator  
Utah State Division of Finance  
[\(801\) 538-3059](tel:(801)538-3059)

Please note: Starting Tuesday, September 6, 2011, our agency hours will be 8am-5pm, Monday-Friday. My work schedule is from 7:00am until 4:00pm for eight-hour days or until 5:30pm for ten-hour days.

--

**Alexandra Nelson**  
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Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** Fwd: Utah League of Cities and Towns

**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>

**Sent:** 12/13/2016 8:24:40 AM

**To:** "John Dougall" <[jdougall@utah.gov](mailto:jdougall@utah.gov)>; "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;  
"Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

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

From: **Darrell Swensen** <[dswensen@utah.gov](mailto:dswensen@utah.gov)>

Date: Tue, Dec 13, 2016 at 8:23 AM

Subject: Re: Utah League of Cities and Towns

To: Alexandra Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)>

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Darrell Swensen  
Transparency Coordinator  
Utah State Division of Finance  
(801) 538-3059

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Utah State Auditor's Office  
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East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** Re: Utah League of Cities and Towns  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 12/13/2016 8:24:53 AM  
**To:** "Darrell Swensen" <[dswensen@utah.gov](mailto:dswensen@utah.gov)>;

Great, thanks so much Darrell.

On Tue, Dec 13, 2016 at 8:23 AM, Darrell Swensen <[dswensen@utah.gov](mailto:dswensen@utah.gov)> wrote:

--

**Alexandra Nelson**

Local Government Analyst

Utah State Auditor's Office

Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310

Utah State Capitol Complex

Salt Lake City, UT 84114

**Subject:** Re: MFA Questions  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 12/16/2016 10:38:33 AM  
**To:** "Michelle.Reilly" <[michelle.reilly@comcast.net](mailto:michelle.reilly@comcast.net)>;

Michelle,

I'm sorry to hear that you are not doing well. Thanks for that update on MFA. The documents that we are interested in for the Coop are as follows:

Permanent records: Founding documents, articles of incorporation, all meeting minutes, all policies and procedures, list of officers

Financial records: General ledger, IRS filings, 2012-2016 invoices, any and all financial reports produced by the entity or on behalf of the entity.

# Jeremy

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)



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

801-538-1040 (O)  
801-538-1383 (F)



On Fri, Dec 16, 2016 at 10:26 AM, Michelle.Reilly <[michelle.reilly@comcast.net](mailto:michelle.reilly@comcast.net)> wrote:

---

**Subject:** Re: MFA Questions  
**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>  
**Sent:** 12/16/2016 10:38:33 AM  
**To:** "Michelle.Reilly" <[michelle.reilly@comcast.net](mailto:michelle.reilly@comcast.net)>;

Michelle,

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Permanent records: Founding documents, articles of incorporation, all meeting minutes, all policies and procedures, list of officers

Financial records: General ledger, IRS filings, 2012-2016 invoices, any and all financial reports produced by the entity or on behalf of the entity.

*Jeremy*

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

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Salt Lake City, UT 84114-2310

801-538-1040 (O)  
801-538-1383 (F)



On Fri, Dec 16, 2016 at 10:26 AM, Michelle.Reilly <[michelle.reilly@comcast.net](mailto:michelle.reilly@comcast.net)> wrote:

---

**Subject:** Re: MFA Questions

**From:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>

**Sent:** 12/28/2016 9:01:26 AM

**To:** "Michelle.Reilly" <[michelle.reilly@comcast.net](mailto:michelle.reilly@comcast.net)>; "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;

Michelle,

I am following up on my previous email. Can you give me an estimate on when you will be able to get us copies of the Municipal Coop II documents?

# Jeremy

Jeremy A. Walker, CPA  
Manager, [Local Governments Division](#)

View my profile on [LinkedIn](#)

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

801-538-1040 (O)  
801-538-1383 (F)



On Fri, Dec 16, 2016 at 10:38 AM, Jeremy Walker <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)> wrote:

**Subject:** ULCT  
**From:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>  
**Sent:** 12/12/2016 7:34:52 AM  
**To:** "Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;

Alex,

I know you have a lot going on with the implementation of Sales Force, but could you get me the following information related to ULCT?

1. Amount and length of time that late penalties have been incurred. The ones I am aware of is credit card, IRS, URS, Others? Ken insists that Michelle was going through some tough times for the last year and a half and that is why their is late fees and penalties recently. But my guess is that Michelle's poor job performance has gone on longer than that and Ken failed to take any corrective action due to their long standing friendship. So, length of time goes to how many years ULCT has incurred late fees and penalties.
2. A schedule indicating what expenditures Ken has reimbursed and when. Then a comparison to what personal expenditures we think he should have reimbursed.

Thanks,  
Van

---

**Subject:** ULCT  
**From:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>  
**Sent:** 12/12/2016 7:34:52 AM  
**To:** "Alex Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;

Alex,

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1. Amount and length of time that late penalties have been incurred. The ones I am aware of is credit card, IRS, URS, Others? Ken insists that Michelle was going through some tough times for the last year and a half and that is why their is late fees and penalties recently. But my guess is that Michelle's poor job performance has gone on longer than that and Ken failed to take any corrective action due to their long standing friendship. So, length of time goes to how many years ULCT has incurred late fees and penalties.
2. A schedule indicating what expenditures Ken has reimbursed and when. Then a comparison to what personal expenditures we think he should have reimbursed.

Thanks,  
Van

---

**Subject:** Re: ULCT  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 12/12/2016 7:39:45 AM  
**To:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;

Sure, no problem! When do you need them by?

On Monday, December 12, 2016, Van Christensen <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)> wrote:

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex  
Salt Lake City, UT 84114

---

**Subject:** Re: ULCT  
**From:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>  
**Sent:** 12/12/2016 7:39:45 AM  
**To:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>;

Sure, no problem! When do you need them by?

On Monday, December 12, 2016, Van Christensen <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)> wrote:

--

**Alexandra Nelson**  
Local Government Analyst  
Utah State Auditor's Office  
Office: (801)538-3176 | Cell: (801) 949-8322

East Office Building, Suite E310  
Utah State Capitol Complex

Salt Lake City, UT 84114

---

**Subject:** Re: ULCT  
**From:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>  
**Sent:** 12/12/2016 7:46:16 AM  
**To:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;

Does a couple of days work?

On Mon, Dec 12, 2016 at 7:39 AM, Alexandra Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)> wrote:

---

**Subject:** Re: ULCT  
**From:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>  
**Sent:** 12/12/2016 7:46:16 AM  
**To:** "Alexandra Nelson" <[anelson@utah.gov](mailto:anelson@utah.gov)>;

Does a couple of days work?

On Mon, Dec 12, 2016 at 7:39 AM, Alexandra Nelson <[anelson@utah.gov](mailto:anelson@utah.gov)> wrote:

---

**Subject:** ULCT  
**From:** "Van Christensen" <[vchristensen@utah.gov](mailto:vchristensen@utah.gov)>  
**Sent:** 12/12/2016 6:04:50 PM  
**To:** "Jeremy Walker" <[jeremywalker@utah.gov](mailto:jeremywalker@utah.gov)>;

Jeremy,

My understanding is that ULCT sub-leases some of the building they are in to another entity. I think you mentioned it was a publishing or printing entity that was related to a lobbyist. I have the following questions:

- Is this correct?
- How much does the entity pay ULCT?
- What is the name of the entity?



- The tenant would be required to pay what is called "privilege tax" which would be the portion of property tax owed related to the space they rent from ULCT. Will you confirm with the Tax Commission that this entity pays the "privilege tax". Let me know if you need a contact at the Tax Commission.

Thanks,  
Van