



Jeff Silvestrini, Chair  
Mayor, Millcreek

Jeff Scott, Vice Chair  
Commissioner, Box Elder County

Mark Allen  
Mayor, Washington Terrace

Len Arave  
Mayor, North Salt Lake

Ron Bigelow  
Mayor, West Valley

Mike Caldwell  
Mayor, Ogden

Robert Dahle  
Mayor, Holladay

Jim Harvey  
Commissioner, Weber County

Scott Jenkins  
Commissioner, Weber County

Randy Lewis  
Mayor, Bountiful

Erin Mendenhall  
Mayor, Salt Lake City

Mike Newton  
Councilmember, Morgan County

Mark Shepherd  
Mayor, Clearfield

Bob Stevenson  
Commissioner, Davis County

Derk Timothy  
Mayor, Bluffdale

Troy Walker  
Mayor, Draper

Scott Wardle  
Councilmember, Tooele County

Jenny Wilson  
Mayor, Salt Lake County

Aimee Winder-Newton  
Councilmember, Salt Lake County

Senator Wayne Harper  
Utah State Senate

Representative Mike Schultz  
Utah House of Representatives

Carlton Christensen  
Utah Transit Authority

Carlos Bracerias  
Utah Department of Transportation

Dawn Ramsey  
Utah League of Cities & Towns

Lorene Kamalu  
Utah Association of Counties

Ari Bruening  
Envision Utah

Laura Hanson  
State Planning Coordinator

Andrew Gruber  
Executive Director

## WFRC Budget Committee January 13, 2022 AGENDA

There will be a meeting of the Budget Committee on **Thursday, Jan 13, 2022 at 3:00pm via Zoom:**

<https://us02web.zoom.us/j/88191740507?pwd=MkNHbW5LbzA0Mkx3UDlnS2huTm5vdz09>

**Meeting ID: 881 9174 0507 Passcode: 861529**

**One tap mobile +13462487799,,88191740507#**

The agenda for the meeting will be as follows:

- 1. Welcome and Introductions**
- 2. ACTION:** Approval of Minutes of October 21, 2021 and Financial statements/check registers for September, October, and November 2021, and the Budget Expenditure report to date
- 3. Public Comment**
- 4. ACTION: FY22 Budget Amendment**
- 5. Infrastructure Investment and Jobs Act (IIJA): Impact on WFRC**
- 6. Status Updates**
  - a. Compensation and Performance Analysis
  - b. Internal Audit
- 7. Executive Director's Report**
- 8. Other Business**

Next meeting: March 10, 2022

*Informational materials can be located on WFRC's website at [www.wfrc.org](http://www.wfrc.org).*

*Wasatch Front Regional Council is an Equal Opportunity program. Public participation is solicited without regard to age, sex, disability, race, color or national origin. Auxiliary aids or translation services are available upon request by contacting WFRC's Title VI Administrator. Call 801-363-4250 (hearing impaired individuals may use Relay Utah by dialing 711) or email [apearson@wfrc.org](mailto:apearson@wfrc.org) at least 72 hours in advance.*

*Wasatch Front Regional Council is choosing to continue holding all public meetings electronically, without an anchor location, until it is deemed safe enough to hold public meetings in person.*

*Wasatch Front Regional Council es una organización de Oportunidad Igual. Se solicita la participación del público, sin importar la edad, el sexo, la discapacidad, la raza, color o nacionalidad. Personas que requieren servicios de traducción deben contactar al Administrador de Título VI de WFRC por teléfono a 801-363-4250 (personas con discapacidad auditiva pueden llamar a Spanish Relay Utah - 1-888-346-3162) o por correo electrónico [apearson@wfrc.org](mailto:apearson@wfrc.org), por lo menos 72 horas antes de la reunión.*

*Wasatch Front Regional Council ha elegido seguir manteniendo todas las juntas públicas electrónicamente, sin un lugar de anclaje, hasta que sea considerado lo suficientemente seguro para tener juntas públicas en persona.*



## **WFRC BUDGET COMMITTEE**

### **Minutes**

**October 21, 2021 3pm**

A meeting was held on Thursday October 21, 2021, via remote connection, due to the safety restrictions put in place by the Utah Governor's Office, in response to COVID-19 concerns, in Salt Lake City, Utah. The following were present:

<b>2021 BUDGET COMMITTEE</b>	<b>IN ATTENDANCE</b>
<b>DAVIS COUNTY</b>	
Commissioner Bob Stevenson	No
<b>MORGAN COUNTY</b>	
Commissioner Mike Newton	Yes
<b>SALT LAKE COUNTY</b>	
Mayor Jenny Wilson	No
Mayor Jeff Silvestrini	Yes
<b>TOOELE COUNTY</b>	
Councilmember Scott Wardle	Yes
<b>WEBER COUNTY</b>	
Mayor Mike Caldwell	Yes
<b>BOX ELDER COUNTY</b>	
Commissioner Jeff Scott	Yes
<b>Others in Attendance</b>	
Andrew Gruber, WFRC	Wayne Bennion, WFRC
Kurt Mower, WFRC	Andrea Pearson, WFRC
Loveit Baumgardner, WFRC	Tim Rees, KHSA

#### **1. Welcome and Introductions [00:00:03]**

Mayor Mike Caldwell, Chair, called the meeting to order at 3:02pm, and turned the time to Andrew Gruber, WFRC, who conducted the meeting at Mayor Caldwell's request. Andrea Pearson, WFRC, read the names of attendees for the record.

#### **a. ACTION: Minutes of May 3, 2021 [00:01:40]**

#### **b. ACTION: Financial statements/check registers for April, May, June, July, and August 2021 and Budget/expenditure reports to date**

Mr. Gruber brought attention to the minutes of the meeting held on May 3, and the financial statements included in the meeting materials. Commissioner Mike Newton made a motion to approve the minutes and financial statements as presented. The motion was seconded by Mayor Jeff Silvestrini. The affirmative vote was unanimous.

**2. Public Comment [00:02:40]**

Mayor Caldwell opened the meeting for public comments. There were none.

**3. Budget Amendments and Audit Report [00:03:27]**

**a. ACTION: FY22 Budget Amendments**

Mr. Gruber reminded the Committee that each October, WFRC closes the financial books on the previous fiscal year; this includes verifying the final expenditures, and determining what expenditures and revenues will carry forward from the previous fiscal year (FY21) into the current fiscal year (FY22). WFRC routinely carries forward funding for projects that are multi-year in nature; i.e., a project may be fully budgeted in the first year, but the work is conducted over two or more years, and the associated expenditures and revenues are therefore carried forward into the next fiscal year. This requires an amendment to the current fiscal year (FY22) budget.

As WFRC completed FY21 and we reviewed the final expenditures, actual spending came in lower than budgeted by \$4,456,260. This resulted principally from spending on some contractual items being carried over into FY22, the majority from Transportation and Land Use Connection (TLC) Program projects that are multi-year in nature. The COVID19 pandemic also caused us to delay or reduce other expenditures. For example, the decennial Household Travel Survey, which was budgeted for approximately \$1,000,000 in FY21, was deferred to FY22 due to the travel disruptions from the pandemic. Furthermore, several budgeted administrative costs were reduced or deferred in FY21, including personnel costs, as vacancies were filled later in the year than expected and salary adjustments were deferred due to fiscal uncertainties. Other costs were also reduced, such as travel.

The adjustments described above, along with a minor change in estimated expenditures for depreciation, are reflected in the line items on the Expenditure by Function page. The adjustments also impact the projected carry-forward into FY23, again reflecting on-going programs or multi-year projects that bridge the FY21 and FY22 years.

**[00:08:37]** Commissioner Jeff Scott made a motion to recommend that the Council conduct a public hearing and approve a motion to amend the WFRC FY22 Budget as proposed. Councilmember Scott Wardle seconded the motion and the vote was unanimous in the affirmative.

**b. ACTION: Review and Approval of WFRC Audit Report for FY21 [00:13:25]**

Mr. Gruber introduced Tim Rees, with Karren, Hendrix, Stagg, Allen & Company, who provided information regarding WFRC's FY21 Audit Report. Mr. Rees stated that overall, it was a positive report. There were no material misstatements nor discrepancies. There were no findings of non-compliance related to financial statements, and the auditors have issued an unqualified opinion.

**[00:21:00]** Councilmember Scott Wardle made a motion to recommend that the Council accept the WFRC FY21 Audit Report as presented. Commissioner Mike Newton seconded the motion and the vote was unanimous in the affirmative.

**5. Executive Director's Report [00:22:10]**

Mr. Gruber briefly discussed funding on a federal level. Kurt Mower, WFRC provided an update on the process of securing an outside auditor. WFRC will be working with BDO, beginning in November of 2022.


**6. Other Business and Adjournment [00:27:33]**

The next meeting of the Budget Committee is tentatively set for January 2022, with confirmation and more information forthcoming. The meeting adjourned at 3:29pm.

**Wasatch Front Regional Council**  
BANK RECONCILIATION - WELLS FARGO  
September 2021

BEGINNING BALANCE		514,801.16
DEPOSITS:		
ACCOUNTS RECEIVABLE	412,311.38	
NON-A/R DEPOSITS	0.00	
		412,311.38
CHECKS:		
A/P - WFC EFT	404,583.99	
A/P - WFC GENERAL	0.00	
		404,583.99
ADDITIONS:		
PTIF	0.00	
INTEREST	0.00	
		0.00
DEDUCTIONS:		
BANK CHARGES	157.18	
PAYROLL	162,880.45	
PTIF	0.00	
PAYROLL TAXES	37,507.39	
USRS EFT	87,609.85	
		288,154.87
BALANCE PER GL		234,373.68
=====		
BALANCE PER BANK STATEMENT		262,547.18
DEPOSITS IN TRANSIT:		0.00
OUTSTANDING ACH Replacement:		28,173.50
BALANCE		234,373.68
=====		
PTIF INTEREST - SPECIAL PROJECTS		350.39
PTIF BALANCE - SPECIAL PROJECTS		1,337,919.69
PTIF INTEREST - BUILDING FUND		304.95
PTIF BALANCE - BUILDING FUND		1,164,416.56

I certify that this reconciliation is correct to the best of my knowledge.



OUTSTANDING CHECKS

September 2021

ACH Return for LYRB	28,173.50
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Total	28,173.50
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USRS 15th transfer	0.00
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USRS EOM transfer	0.00
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# Commercial Checking Acct Public Funds

Account number: **1890008079** ■ September 1, 2021 - September 30, 2021 ■ Page 1 of 2

**WELLS  
FARGO**

WASATCH FRONT REGIONAL COUNCIL/WASATCH  
FRONT ECONOMIC DEVELOPMENT DISTRICT  
41 N RIO GRANDE ST STE 103  
SALT LAKE CITY UT 84101-1385

## Questions?

Call your Customer Service Officer or Client Services  
**1-800-AT WELLS** (1-800-289-3557)  
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: [wellsfargo.com](https://wellsfargo.com)

Write: Wells Fargo Bank, N. A. (119)  
Gib - Local Government (Utah)  
P.O. Box 6995  
Portland, OR 97228-6995



## IMPORTANT ACCOUNT INFORMATION

### Revised USPS service standards effective 10/1/21

Effective October 1, 2021, the United States Postal Service (USPS) has revised its service standards for certain First-Class Mail items, resulting in a delivery window of up to five days. Please note this may delay your receipt of mail from us and our receipt of mail from you. Please take this change into account when mailing items to us via USPS.

Consider signing into Wells Fargo Online® for quicker access to your account information.

## Account summary

### Commercial Checking Acct Public Funds

Account number	Beginning balance	Total credits	Total debits	Ending balance
1890008079	\$514,801.16	\$440,484.88	-\$692,738.86	\$262,547.18

## Credits

### Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	09/10	13,406.00	Desktop Check Deposit
	09/13	28,173.50	ACH Returns - Wasatch Front Re - File 7878782339 Coid 1870285777
	09/17	328,598.38	Desktop Check Deposit
	09/24	70,307.00	Desktop Check Deposit
		<b>\$440,484.88</b>	<b>Total electronic deposits/bank credits</b>
		<b>\$440,484.88</b>	<b>Total credits</b>

**Debits****Electronic debits/bank debits**

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
09/09		188,540.78	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
09/13		157.18	Client Analysis Srvc Chrg 210910 Svc Chge 0821 000001890008079
09/13		82,647.75	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
09/14		43,881.42	Utah State Retir Urs Paymnt U999500733316 Wasatch Front Reg Coun
09/14		4,798.01	Utah801/297-7703 Tax Paymnt xxxxx9824 Wasatch Front Regional
09/14		13,979.89	< Business to Business ACH Debit - IRS Usataxpymt 091421 270165784947353 Wasatch Front Regional
09/27		216,043.21	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
09/28		80,232.70	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
09/29		43,728.43	Utah State Retir Urs Paymnt U999500733317 Wasatch Front Reg Coun
09/29		4,795.98	Utah801/297-7703 Tax Paymnt xxxxx7584 Wasatch Front Regional
09/29		13,933.51	< Business to Business ACH Debit - IRS Usataxpymt 092921 270167280498787 Wasatch Front Regional
		<b>\$692,738.86</b>	<b>Total electronic debits/bank debits</b>
		<b>\$692,738.86</b>	<b>Total debits</b>

< **Business to Business ACH:** If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.

**Daily ledger balance summary**

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
08/31	514,801.16	09/14	222,375.63	09/27	405,237.80
09/09	326,260.38	09/17	550,974.01	09/28	325,005.10
09/10	339,666.38	09/24	621,281.01	09/29	262,547.18
09/13	285,034.95				
<b>Average daily ledger balance</b>		<b>\$446,394.30</b>			

## Board Payment Listing

Wasatch Front Regional Council

Check Date from 9/1/2021 to 9/30/2021

Run Date: 12/31/2021

Run Time: 2:18:07 pm

Page 1 of 2

Check#	Check Date	Vendor Name	Check Amount
DD-90	09/29/2021	Avenue Consultants	1,053.75
			22,648.24
			1,248.75
			6,377.50
DD-89	09/29/2021	Axis Architects	2,766.88
DD-88	09/29/2021	Barker Leavitt, PLLC	8,000.00
DD-87	09/29/2021	DELL Marketing LP	3,007.40
DD-86	09/29/2021	Environmental Planning Group, LLC	680.00
DD-85	09/29/2021	Environmental Systems Research Institu	13,229.00
DD-84	09/29/2021	Fehr & Peers	1,739.40
			5,287.80
			1,703.00
DD-83	09/29/2021	Fielding Group, LLC	35,367.49
DD-82	09/29/2021	PEHP FLEX Benefits	710.00
DD-81	09/29/2021	GSBS PC	16,732.65
DD-80	09/29/2021	High Street Consulting Group, LLC	3,608.62
			5,901.18
DD-79	09/29/2021	Intelitechs	4,300.00
			4,525.00
DD-78	09/29/2021	Kimley Horn	1,200.00
			772.00
DD-77	09/29/2021	Landmark Design	806.00
			4,860.25
			1,454.00
			883.00
			4,418.00
DD-76	09/29/2021	Les Olson Company	454.85
DD-75	09/29/2021	Lincoln National Life Ins Co	2,361.53
DD-74	09/29/2021	Penna Powers	7,585.00
DD-73	09/29/2021	Psomas	12,912.00
DD-72	09/29/2021	RRJ Consulting	2,000.00
DD-71	09/29/2021	Seven Canyons Trust	6,654.24
DD-70	09/29/2021	Utah Local Governments Trust	508.46
DD-69	09/29/2021	UNUM Life Insurance Co.	137.85
			137.85
DD-68	09/29/2021	Utah State Division of Finance	1,785.00
			544.52
			7,912.00
DD-67	09/29/2021	VODA Landscape & Planning	4,895.00
			14,875.00
DD-66	09/13/2021	Avenue Consultants	20,850.76
DD-65	09/13/2021	Barker Leavitt, PLLC	8,000.00
DD-64	09/13/2021	CRS Engineers	4,058.75
DD-63	09/13/2021	DELL Marketing LP	2,188.75
DD-62	09/13/2021	Design Workshop, Inc	5,457.80
DD-61	09/13/2021	PEHP FLEX Benefits	1,649.00
DD-60	09/13/2021	GSBS PC	8,067.40
DD-59	09/13/2021	Hannah Boettcher	1,589.50
DD-58	09/13/2021	Intelitechs	7,124.54
			249.99
			99.12
DD-57	09/13/2021	Landmark Design	2,599.55
			2,358.25
			4,779.00
DD-56	09/13/2021	Layton Construction, LLC	6,374.98
			10,526.48



## Board Payment Listing

Wasatch Front Regional Council

Check Date from 9/13/2021 to 9/29/2021

Run Date: 12/31/2021

Run Time: 2:18:08 pm


Page 2 of 2

Check#	Check Date	Vendor Name	Check Amount
DD-55	09/13/2021	Lewis, Young, Robertson & Burningham	13,173.50
			15,000.00
DD-54	09/13/2021	Lincoln National Life Ins Co	2,488.13
DD-53	09/13/2021	Public Employees Health Program	39,326.98
DD-52	09/13/2021	Personnel Systems & Services, Inc.	4,946.70
DD-51	09/13/2021	Utah Local Governments Trust	11,849.64
DD-50	09/13/2021	UNUM Life Insurance Co.	137.85
DD-49	09/13/2021	Utah State Division of Finance	4,594.68
			1,599.43
DD-48	09/13/2021	VODA Landscape & Planning	9,450.00
		<b>Direct Deposits Total</b>	<b>404,583.99</b>
		<b>Report Total</b>	<b>404,583.99</b>

**Wasatch Front Regional Council**  
BANK RECONCILIATION - WELLS FARGO  
October 2021

BEGINNING BALANCE		234,373.68
DEPOSITS:		
ACCOUNTS RECEIVABLE	1,283,378.38	
NON-A/R DEPOSITS	0.00	
		1,283,378.38
CHECKS:		
A/P - WFC EFT	156,714.41	
A/P - WFC GENERAL	0.00	
		156,714.41
ADDITIONS:		
PTIF	0.00	
INTEREST	0.00	
		0.00
DEDUCTIONS:		
BANK CHARGES	165.01	
PAYROLL	162,052.79	
PTIF	450,000.00	
PAYROLL TAXES	38,428.65	
USRS EFT	108,543.06	
		759,189.51
BALANCE PER GL		629,713.72
=====	=====	=====
BALANCE PER BANK STATEMENT		629,713.72
DEPOSITS IN TRANSIT:		0.00
OUTSTANDING Items:		0.00
BALANCE		629,713.72
=====	=====	=====
PTIF INTEREST - SPECIAL PROJECTS		434.97
PTIF BALANCE - SPECIAL PROJECTS		1,788,354.66
PTIF INTEREST - BUILDING FUND		327.61
PTIF BALANCE - BUILDING FUND		1,164,744.17

I certify that this reconciliation is correct to the best of my knowledge.

  
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## OUTSTANDING CHECKS

October 2021

USRS 15th transfer	0.00
USRS EOM transfer	0.00

# Commercial Checking Acct Public Funds

Account number: 1890008079 ■ October 1, 2021 - October 31, 2021 ■ Page 1 of 2

WELLS  
FARGO

WASATCH FRONT REGIONAL COUNCIL/WASATCH  
FRONT ECONOMIC DEVELOPMENT DISTRICT  
41 N RIO GRANDE ST STE 103  
SALT LAKE CITY UT 84101-1385

## Questions?

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Write: Wells Fargo Bank, N. A. (119)  
Gib - Local Government (Utah)  
P.O. Box 6995  
Portland, OR 97228-6995



## IMPORTANT ACCOUNT INFORMATION

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## Account summary

### Commercial Checking Acct Public Funds

Account number	Beginning balance	Total credits	Total debits	Ending balance
1890008079	\$262,547.18	\$1,283,378.38	-\$916,211.84	\$629,713.72

## Credits

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	10/01	346,888.81	Desktop Check Deposit
	10/12	50,000.00	Asap Grant Pay 211012 101221B0000252 001\Ref*Zz*11307\SE*13*0000678\GE*1*0000678\lea*1
	10/15	14,975.51	Desktop Check Deposit
	10/18	386,599.96	Desktop Check Deposit
	10/22	143,001.00	Salt Lake County Net Pay 211020 0000003582 Wasatch Front Regional
	10/27	341,913.10	Desktop Check Deposit
		\$1,283,378.38	Total electronic deposits/bank credits
		\$1,283,378.38	Total credits

## Debits

## Electronic debits/bank debits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	10/06	200,000.00	< Business to Business ACH Debit - Utah State Treas Mixed 211005 0533 Wasatch Front Regional
	10/08	156,714.41	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
	10/12	165.01	Client Analysis Srv Chrg 211008 Svc Chge 0921 000001890008079
	10/13	80,414.50	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
	10/14	4,746.08	Utah801/297-7703 Tax Paymnt 1285294848 Wasatch Front Regional
	10/14	13,782.33	< Business to Business ACH Debit - IRS Usataxpymt 101421 270168744749761 Wasatch Front Regional
	10/15	43,299.40	Utah State Retir Urs Paymnt U999500733318 Wasatch Front Reg Coun
	10/18	307.92	< Business to Business ACH Debit - Workforce Servc Wages 211015 1593674 Wasatch Front Regional
	10/27	81,638.29	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
	10/27	250,000.00	< Business to Business ACH Debit - Utah State Treas Mixed 211026 0533 Wasatch Front Regional
	10/28	65,243.66	Utah State Retir Urs Paymnt U999500733319 Wasatch Front Reg Coun
	10/28	4,905.22	Utah801/297-7703 Tax Paymnt 1107970816 Wasatch Front Regional
	10/28	14,995.02	< Business to Business ACH Debit - IRS Usataxpymt 102821 270170153806724 Wasatch Front Regional

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\$916,211.84 Total electronic debits/bank debits

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\$916,211.84 Total debits

< Business to Business ACH: If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.

## Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
09/30	262,547.18	10/12	302,556.57	10/18	561,581.81
10/01	609,435.99	10/13	222,142.07	10/22	704,582.81
10/06	409,435.99	10/14	203,613.66	10/27	714,857.62
10/08	252,721.58	10/15	175,289.77	10/28	629,713.72

Average daily ledger balance \$488,195.92

## Board Payment Listing

Wasatch Front Regional Council

Check Date from 10/1/2021 to 10/31/2021

Run Date: 12/31/2021

Run Time: 3:19:18 pm

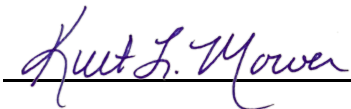
Page 1 of 1

Check#	Check Date	Vendor Name	Check Amount
DD-105	10/12/2021	Bentley Systems, Inc.	21,500.00
DD-104	10/12/2021	CRS Engineers	925.00
DD-103	10/12/2021	Environmental Planning Group, LLC	2,720.00
DD-102	10/12/2021	Fehr & Peers	3,035.00
DD-101	10/12/2021	Fielding Group, LLC	36,087.49
DD-100	10/12/2021	PEHP FLEX Benefits	710.00
DD-99	10/12/2021	Intelitechs	4,525.00
DD-98	10/12/2021	Jordan River Commission	1,000.00
DD-97	10/12/2021	Landmark Design	2,867.00
DD-96	10/12/2021	Layton Construction, LLC	4,590.60
DD-95	10/12/2021	Les Olson Company	5,995.00
DD-94	10/12/2021	Lewis, Young, Robertson & Burningham	13,173.50
			15,000.00
DD-93	10/12/2021	Mountainland Association of Governme	1,258.84
DD-92	10/12/2021	Public Employees Health Program	39,326.98
DD-91	10/12/2021	RRJ Consulting	2,000.00
			2,000.00
DD-55	10/04/2021	Lewis, Young, Robertson & Burningham	(13,173.50)
			(15,000.00)
Direct Deposits Total			<u>128,540.91</u>
Report Total			<u>128,540.91</u>

**Wasatch Front Regional Council**  
**BANK RECONCILIATION - WELLS FARGO**  
November 2021

BEGINNING BALANCE		629,713.72
DEPOSITS:		
ACCOUNTS RECEIVABLE	545,333.98	
NON-A/R DEPOSITS	726.00	
		546,059.98
CHECKS:		
A/P - WFC EFT	338,755.09	
A/P - WFC GENERAL	0.00	
		338,755.09
ADDITIONS:		
PTIF	300,000.00	
INTEREST	0.00	
		300,000.00
DEDUCTIONS:		
BANK CHARGES	169.48	
PAYROLL	198,739.75	
PTIF	150,000.00	
PAYROLL TAXES	43,399.27	
USRS EFT	108,145.22	
		500,453.72
BALANCE PER GL		636,564.89
=====	=====	=====
BALANCE PER BANK STATEMENT		702,605.39
DEPOSITS IN TRANSIT:		0.00
OUTSTANDING Items:		66,040.50
BALANCE		636,564.89
=====	=====	=====
PTIF INTEREST - SPECIAL PROJECTS		546.56
PTIF BALANCE - SPECIAL PROJECTS		1,638,901.22
PTIF INTEREST - BUILDING FUND		332.71
PTIF BALANCE - BUILDING FUND		1,165,076.88

I certify that this reconciliation is correct to the best of my knowledge.



## OUTSTANDING CHECKS

November 2021

USRS 15th transfer	0.00
USRS EOM transfer	66,040.50



# Commercial Checking Acct Public Funds

Account number: 1890008079 ■ November 1, 2021 - November 30, 2021 ■ Page 1 of 2

WELLS  
FARGO

WASATCH FRONT REGIONAL COUNCIL/WASATCH  
FRONT ECONOMIC DEVELOPMENT DISTRICT  
41 N RIO GRANDE ST STE 103  
SALT LAKE CITY UT 84101-1385

## Questions?

Call your Customer Service Officer or Client Services  
1-800-AT WELLS (1-800-289-3557)  
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: [wellsfargo.com](https://www.wellsfargo.com)

Write: Wells Fargo Bank, N. A. (119)  
Gib - Local Government (Utah)  
P.O. Box 6995  
Portland, OR 97228-6995

## Account summary

### Commercial Checking Acct Public Funds

Account number	Beginning balance	Total credits	Total debits	Ending balance
1890008079	\$629,713.72	\$846,059.98	-\$773,168.31	\$702,605.39

## Credits

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	11/02	177,348.00	Desktop Check Deposit
	11/15	3,726.00	Desktop Check Deposit
	11/29	300,000.00	Utah State Treas Mixed 211126 0533 Wasatch Front Regional
	11/30	364,985.98	Desktop Check Deposit
		\$846,059.98	Total electronic deposits/bank credits
		\$846,059.98	Total credits

## Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	11/01	162,125.80	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
	11/02	150,000.00 <	Business to Business ACH Debit - Utah State Treas Mixed 211101 0533 Wasatch Front Regional
	11/12	169.48	Client Analysis Svc Chrg 211110 Svc Chge 1021 000001890008079
	11/12	79,946.93	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
	11/12	42,104.72	Utah State Retir Urs Paymnt U999500733320 Wasatch Front Reg Coun
	11/12	13,390.66 <	Business to Business ACH Debit - IRS Usatapytmt 111221 270171623397728 Wasatch Front Regional
	11/15	4,619.28	Utah801/297-7703 Tax Paymnt 1732692736 Wasatch Front Regional
	11/16	176,629.29	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
	11/24	42,276.76	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
	11/26	76,516.06	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777

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*Electronic debits/bank debits (continued)*

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	11/29	6,788.90	Utah801/297-7703 Tax Paymnt 1281215232 Wasatch Front Regional
	11/30	18,600.43	< Business to Business ACH Debit - IRS Usat taxpymt 113021 270173485212714 Wasatch Front Regional
		\$773,168.31	Total electronic debits/bank debits
		\$773,168.31	Total debits

< Business to Business ACH: If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.

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Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
10/31	629,713.72	11/15	358,430.85	11/26	63,008.74
11/01	467,587.92	11/16	181,801.56	11/29	356,219.84
11/02	494,935.92	11/24	139,524.80	11/30	702,605.39
11/12	359,324.13				
Average daily ledger balance		\$327,822.12			

## Board Payment Listing

Wasatch Front Regional Council

Check Date from 11/1/2021 to 11/30/2021

Run Date: 12/31/2021

Run Time: 3:19:46 pm

Page 1 of 2

Check#	Check Date	Vendor Name	Check Amount
DD-141	11/18/2021	Avenue Consultants	3,986.25
			5,748.75
			6,727.50
DD-140	11/18/2021	Barker Leavitt, PLLC	8,000.00
DD-139	11/18/2021	CRS Engineers	2,485.00
DD-138	11/18/2021	Design Workshop, Inc	1,871.00
			1,946.00
			8,607.83
DD-137	11/18/2021	Fehr & Peers	1,662.91
			10,803.00
			3,785.60
			8,485.81
DD-136	11/18/2021	PEHP FLEX Benefits	710.00
			675.00
DD-135	11/18/2021	GSBS PC	7,408.75
			3,548.53
			1,522.47
			8,638.40
DD-134	11/18/2021	High Street Consulting Group, LLC	8,401.83
DD-133	11/18/2021	Intermountain Healthcare EAP	500.00
DD-132	11/18/2021	Karren Hendrix Staggs Allen	11,000.00
DD-131	11/18/2021	Kimley Horn	4,620.50
DD-130	11/18/2021	Landmark Design	4,395.00
			11,167.38
			7,552.50
DD-129	11/18/2021	Les Olson Company	131.04
DD-128	11/18/2021	Lewis, Young, Robertson & Burningham	20,383.50
			9,363.50
DD-127	11/18/2021	Lincoln National Life Ins Co	2,283.10
DD-126	11/18/2021	Utah Local Governments Trust	492.06
DD-125	11/18/2021	UNUM Life Insurance Co.	128.40
DD-124	11/18/2021	Utah State Division of Finance	1,011.21
			756.62
			7,829.85
DD-123	11/03/2021	Avenue Consultants	17,883.44
DD-122	11/03/2021	Cache Valley Electric	2,668.25
DD-121	11/03/2021	County of Salt Lake	5,859.45
DD-120	11/03/2021	Design Workshop, Inc	7,512.50
DD-119	11/03/2021	Fehr & Peers	2,940.60
DD-118	11/03/2021	PEHP FLEX Benefits	710.00
DD-117	11/03/2021	GSBS PC	12,045.15
DD-116	11/03/2021	High Street Consulting Group, LLC	4,360.45
DD-115	11/03/2021	Landmark Design	6,059.00
			5,848.25
DD-114	11/03/2021	Lincoln National Life Ins Co	2,424.83
DD-113	11/03/2021	Public Employees Health Program	39,326.98
DD-112	11/03/2021	Penna Powers	22,456.25
DD-111	11/03/2021	Personnel Systems & Services, Inc.	3,925.00
DD-110	11/03/2021	Psomas	8,387.80
DD-109	11/03/2021	Skelly and Loy, Inc	1,000.00
DD-108	11/03/2021	Tooele City	2,100.00
DD-107	11/03/2021	UNUM Life Insurance Co.	137.85
DD-106	11/03/2021	VODA Landscape & Planning	16,480.00
Direct Deposits Total			<b>338,755.09</b>

## Board Payment Listing

Wasatch Front Regional Council

Check Date from 11/3/2021 to 11/18/2021

Run Date: 12/31/2021

Run Time: 3:19:47 pm

Page 2 of 2

Check#	Check Date	Vendor Name	Check Amount
Report Total			<u>338,755.09</u>

**Wasatch Front Regional Council FY 2022  
Budget/Expense Report**

**Expenditure by Function**

<b>Expenditure</b>	<b>Budget</b> As approved October 28, 2021	<b>Expended</b> 11/30/2021	<b>Balance Unspent</b>	<b>% Expended</b>
Salaries/Employee Benefits	4,623,250	1,748,141	2,875,109	38%
Contractual	6,729,444	603,016	6,126,428	9%
Audit and Accounting	26,250	11,944	14,306	45%
Equipment Depreciation	119,000	47,873	71,127	40%
Equipment Maintenance	26,475	8,900	17,575	34%
Dues and Subscriptions	55,000	13,798	41,202	25%
Insurance	13,000	4,719	8,281	36%
Legal	10,000	0	10,000	0%
Printing & Publication	10,950	0	10,950	0%
Rent	435,000	180,437	254,563	41%
Supplies/Software/Sponsorships	132,250	51,648	80,602	39%
Telephone/Data	35,000	17,063	17,937	49%
Travel	66,000	15,066	50,934	23%
Training	79,760	16,613	63,147	21%
Amounts expected to carry forward into next F	113,565	0	113,565	0%
<b>TOTAL EXPENDITURES</b>	<b>12,474,943</b>	<b>2,719,218</b>	<b>9,755,727</b>	<b>22%</b>
<b>Excluding Carry Forward</b>	<b>12,361,379</b>	<b>2,719,218</b>	<b>9,642,162</b>	<b>22%</b>
<b>% Time Expended</b>				<b>42%</b>

**Expenditure by Program**

<b>Program</b>	<b>Budget</b> As approved October 28, 2021	<b>Expended</b> 11/30/2021	<b>Balance Unspent</b>	<b>% Expended</b>
Consolidated Transportation Planning Grant	5,646,420	1,851,851	3,794,569	33%
Household Travel Survey	1,362,896	0	1,362,896	0%
Tooele Valley RPO	10,000	2,859	7,141	29%
Local Government Service	110,225	16,036	94,189	15%
Community Impact Board \$2K	2,000	0	2,000	0%
Mobility Management	10,000	503	9,497	5%
Economic Development	140,000	41,315	98,685	30%
CDBG - Tooele	50,000	28,406	21,594	57%
Transportation and Land Use Connection	4,352,220	620,636	3,731,584	14%
Morgan RPO	10,000	2,307	7,693	23%
Legislative Consulting	146,000	40,000	106,000	27%
Model Development	135,264	51,592	83,672	38%
Joint Projects	112,079			
CDBG CARES Business Assistance	2,300	480	1,820	21%
Davis County Prop 1 Assistance	10,000	0	10,000	0%
EDA Economic Recovery	375,540	63,233	312,307	17%
<b>TOTAL EXPENDITURES</b>	<b>12,474,943</b>	<b>2,719,218</b>	<b>9,643,647</b>	<b>22%</b>

Notes to the Budget/Expense Report  
November 2021

In this report 42% of the fiscal year (time) has passed. Of the total amount budgeted for the year 22% was expended through the end of November 2021. The budget in this report is the budget that was adopted by the Council on May 27, 2021.

The information contained in this report is useful in that it shows rates of expenditure by line-item and by program and allows the Council and staff to analyze rates of expenditure and progress of the various programs and address any areas of concern. It is not unusual for budget spent versus time to show variations. Some expenses such as accounting/audit fees, software licenses and dues are paid at the beginning of the fiscal year causing the percentage of budget spent versus time expended to go up. However, as the year progresses that percentage drops and the line item and program will finish the year within budget.

Variances in the rate of expenditure by program are considered normal and include some programs that are expected to carry forward into the next fiscal year.

## **FOR BUDGET COMMITTEE REVIEW**

**DATE:** January 13, 2022  
**AGENDA ITEM:** 4  
**SUBJECT:** **PUBLIC HEARING AND ACTION:** Amend FY22 Budget  
**PREPARED BY:** Kurt Mower, Chief Financial Officer

### **BACKGROUND:**

WFRC's budgets for each future fiscal year are adopted in May of each year, and amended in October once the financial books are closed and final revenue and expenditures are determined that carry forward from the previous fiscal year.

Occasionally, a budget amendment is needed when additional, unexpected funding is received in the middle of a fiscal year.

Intermountain Healthcare, in coordination with Zions Bank, will provide a donation to WFRC of \$500,000 in two annual installments of \$250,000 in 2022 and \$250,000 in 2023. The first installment is to be paid in early 2022.

Intermountain indicated

"The purpose of this donation is to support efforts within the social determinants of health framework including the statewide public-assets development movement and the broader public assets work including developing land use plans and transit-oriented development.

Intermountain's mission of "helping people live the healthiest lives possible" is best achieved through collaboration with key community partners. By virtue of this collaborative support of WFRC, this donation will support activities related to the Wasatch Choice Regional Vision including asset inventory and analysis, asset management, development planning, need analysis, training, staff and consultant efforts. Recipient agrees to work with Intermountain Healthcare to report outcome measurements and data that includes but is not limited to number of individuals served, effective strategies, and change created in the community."

Intermountain is also making a comparable contribution to the Utah League of Cities and Towns. It is WFRC's intention to coordinate with Intermountain, Zions, ULCT, and our member cities and counties to utilize these funds in as effective a manner as possible. This may include coordinating the use of these funds with other funding sources and WFRC programs, including but not limited to the Transportation and Land Use Connection Program (TLC).

The proposed budget amendment reflects the first year of this donation of \$250,000. At this point, we have not yet fully determined what percentage of these funds will be used for staff costs and for consultant costs, therefore the funding is included in a distinct line item.

### **RECOMMENDATION:**

The Council take action "to amend the WFRC FY22 Budget as proposed."

### **CONTACT PERSON:**

Kurt Mower (801) 455-0647, [kmower@wfr.org](mailto:kmower@wfr.org)

**EXHIBITS:** Draft Amended Budget FY22 with Footnotes

**January 13, 2022 Draft Amended  
Wasatch Front Regional Council FY 2022 Budget**

**Source of Funds**

	<b>FY 2022</b> Amended 10/28/21	<b>FY 2022</b> Proposed	<b>FY 2022</b> Difference	
<b>Federal Sources:</b>				
Federal Highway Administration - PL	3,521,461	3,521,461	0	0%
Federal Highway Administration - STP	4,356,815	4,356,815	0	0%
Federal Transit Administration	686,216	686,216	0	0%
Dept. of Housing and Urban Development	52,300	52,300	0	0%
Economic Development Administration	445,540	445,540	0	0%
<b>Total Federal Sources</b>	<b>9,062,332</b>	<b>9,062,332</b>	<b>0</b>	0%
<b>State Sources:</b>				
Utah GOPB (CPG match)	140,000	140,000	0	0%
Community Impact Board	2,000	2,000	0	0%
UDOT - TLC	623,108	623,108	0	0%
UDOT - Joint Planning Projects	40,973	40,973	0	0%
UDOT - Model Development	92,903	92,903	0	0%
<b>Total State Sources</b>	<b>898,984</b>	<b>898,984</b>	<b>0</b>	0%
<b>Local Sources:</b>				
Dedicated Project Funds	1,597,177	1,597,177	0	0%
MAG - Joint Projects	42,361	42,361	0	0%
UTA - TLC	295,319	295,319	0	0%
UTA - Joint Projects	33,347	33,347	0	0%
UTA - Transit Sales Tax	219,198	219,198	0	0%
Local Contribution	326,225	326,225	0	0%
Donation (Intermountain Healthcare)	0	250,000	250,000	100% 1
<b>Total Local Sources</b>	<b>2,513,628</b>	<b>2,763,628</b>	<b>250,000</b>	10%
<b>TOTAL SOURCES</b>	<b>12,474,945</b>	<b>12,724,944</b>	<b>250,000</b>	2%



### Expenditure by Function

Expenditure	FY 2022	FY 2022	FY 2022	
	Amended 10/28/21	Proposed	Difference	
Salaries/Employee Benefits	4,623,250	4,623,250	0	0%
Contractual	6,729,444	6,729,444	0	0%
Audit and Accounting	26,250	26,250	0	0%
Dues & Subscriptions	26,475	26,475	0	0%
Equipment Depreciation	119,000	119,000	0	0%
Equipment Maintenance	55,000	55,000	0	0%
Insurance	13,000	13,000	0	0%
Legal	10,000	10,000	0	0%
Printing and Publication	10,950	10,950	0	0%
Rent	435,000	435,000	0	0%
Supplies/Software/Sponsorships	132,250	132,250	0	0%
Telephone/Data	35,000	35,000	0	0%
Training	66,000	66,000	0	0%
Travel	79,760	79,760	0	0%
Community Development Activities	0	250,000	250,000	100% 1
Total Expenditures	12,361,379	12,611,379	250,000	2%
Amounts expected to carry into next FY	113,565	113,565	0	0%
<b>TOTAL BUDGET</b>	<b>12,474,944</b>	<b>12,724,944</b>	<b>250,000</b>	<b>2%</b>

### Expenditure by Program

Program	FY 2022	FY 2022	FY 2022	
	Amended 10/28/21	Proposed	Difference	
Consolidated Transportation Planning Grant	5,646,420	5,646,420	0	0%
Transportation & Land Use Connection	4,352,220	4,352,220	0	0%
Household Travel Survey	1,362,896	1,362,896	0	0%
Economic Development	140,000	140,000	0	0%
Local Government Service	110,225	110,225	0	0%
Model Development	135,264	135,264	0	0%
Joint Planning Projects	112,079	112,079	0	0%
Legislative Consulting	146,000	146,000	0	0%
CDBG - Tooele	50,000	50,000	0	0%
Mobility Management	10,000	10,000	0	0%
Tooele Valley RPO	10,000	10,000	0	0%
Morgan RPO	10,000	10,000	0	0%
Community Impact Board	2,000	2,000	0	0%
Davis County Prop 1 Assistance	10,000	10,000	0	0%
CDBG CV Business Assistance	2,300	2,300	0	0%
EDA Economic Recovery	375,540	375,540	0	0%
Community Development Activities	0	250,000	250,000	100% 1
<b>TOTAL EXPENDITURES</b>	<b>12,474,944</b>	<b>12,724,944</b>	<b>250,000</b>	<b>-98%</b>

### Local Contributions

County	FY 2022	FY 2022	FY 2022	
	Amended 10/28/21	Proposed	Difference	
Box Elder, 1 voting member	13,406	13,406	0	0%
Davis, 4 voting members	71,502	71,502	0	0%
Morgan, 1 voting member	13,406	13,406	0	0%
Salt Lake, 8 voting members	143,001	143,001	0	0%
Tooele, 1 voting member	13,406	13,406	0	0%
Weber, 4 voting members	71,502	71,502	0	0%
<b>TOTAL</b>	<b>326,224</b>	<b>326,224</b>	<b>0</b>	<b>0%</b>

## General Fund

	<b>FY 2022</b> Amended 10/28/21	<b>FY 2022</b> Proposed	<b>FY 2022</b> Difference	
Revenue				
Local Sources	0	0	0	0%
Other	1,600	1,600	0	0%
Interest	0	0	0	0%
Total revenue	<u>1,600</u>	<u>1,600</u>	<u>0</u>	0%
Expenditures				
Operating expenses	<u>1,600</u>	<u>1,600</u>	<u>0</u>	0%
Total expenditures	<u>1,600</u>	<u>1,600</u>	<u>0</u>	0%
Excess of revenue over expenditures (usage of fund balance)	0	0	0	
Other sources				
Transfers in	0	0	0	
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	
Net change in fund balance	0	0	0	

### Special Projects Fund

	<b>FY 2022</b> Amended 10/28/21	<b>FY 2022</b> Proposed	<b>FY 2022</b> Difference	
Revenue				
Federal Sources	9,062,332	9,062,332	0	0%
State Sources	898,984	898,984	0	0%
Local Sources	2,513,628	2,763,628	250,000	10%
Interest Income	12,500	12,500	0	0%
Total revenue	12,487,444	12,737,444	250,000	
Expenditures				
Planning	12,474,944	12,724,944	250,000	2%
Capital Outlay	66,743	66,743	0	0%
Total expenditures	12,541,687	12,791,687	250,000	
Excess of revenue over expenditures (usage of fund balance)	-54,243	-54,243	0	
Other sources				
Transfers in	0	0	0	
Transfers out	0	0	0	
Net change in fund balance	-54,243	-54,243	0	

### Building Fund

	<b>FY 2022</b> Amended 10/28/21	<b>FY 2022</b> Proposed	<b>FY 2022</b> Difference	
Revenue				
Interest Income	12,000	12,000	0	0%
Total revenue	<u>12,000</u>	<u>12,000</u>	<u>0</u>	
Expenditures				
Capital Outlay	0	0	0	
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	
Excess of revenue over expenditures (usage of fund balance)	12,000	12,000	0	
Other sources				
Transfers in	0	0	0	
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	
Net change in fund balance	12,000	12,000	0	

FY22 Amended Budget – January 13, 2022

Footnotes

1. Intermountain Healthcare will provide a donation of \$500,000 in two annual installments of \$250,000 in 2022 and \$250,000 in 2023 for community development activities including, but not limited to: public assets development, local technical assistance and social determinants of health. Expenditures may include WFRC staff or consultant time and expenses.

**DATE:** January 6, 2022  
**AGENDA ITEM:** 5  
**SUBJECT:** Budgetary Impact of Bipartisan Infrastructure Law on WFRC  
**PREPARED BY:** Kurt Mower and Wayne Bennion

**BACKGROUND:**

The Bipartisan Infrastructure Law (formerly known as the Infrastructure Investment and Jobs Act) was authorized in November providing over \$550 billion across the nation in new funding above baseline levels over five years for roads, bridges, rail, transit, ports, airports, water, broadband, and other infrastructure programs.

WFRC staff has reviewed the IIJA funding framework and estimated the budgetary impacts. At the Budget Committee meeting, staff will provide information about those preliminary estimates.

**RECOMMENDATION:**

This item is for information only.

**CONTACT PERSON:**

Wayne Bennion (801) 363-4250, [wbennion@wfrf.org](mailto:wbennion@wfrf.org)  
Kurt Mower (801) 455-0647, [kmower@wfrf.org](mailto:kmower@wfrf.org)



**DATE:** January 6, 2022  
**AGENDA ITEM:** 6a  
**SUBJECT:** Status Update of Compensation and Performance Analysis  
**PREPARED BY:** Kurt Mower and Ned Hacker

**BACKGROUND:**

WFRC's employees are our greatest asset. One of WFRC's adopted goals is "maximiz[ing] the health, happiness, and productivity of an excellent staff." Last year the COVID pandemic was on all of our minds. The WFRC Staff was working remotely and within our Region, and across the country employees were making or considering significant changes in how, where and with what type of organizations they were planning to work. All of this has contributed to a historically tight labor market and rising wages.

With that in mind, the staff leadership had several internal discussions on how to ensure WFRC was able to retain and attract excellent staff and that our compensation plan was appropriately positioned in the market (not too low or too high). The last time a study was conducted to help us navigate similar questions was in 2013.

In order to help us answer these questions we released a Request for Qualifications in April and subsequently selected and hired the firm Personnel Systems & Services, Inc. (PS&S) in May. The scope of work included: reviewing and updating job descriptions; developing and conducting a salary survey and compensation analysis; updating the compensation plan and policy; and, updating the performance and evaluation process.

The consultant continues to make progress to complete the scope of work. Completion of the study and staff analysis of the results is anticipated for the spring of 2022.

**RECOMMENDATION:**

This item is for information only.

**CONTACT PERSON:**

Kurt Mower (801) 455-0647, [kmower@wfr.org](mailto:kmower@wfr.org)  
Ned Hacker (801) 363-4250, [nhacker@wfr.org](mailto:nhacker@wfr.org)

**DATE:** January 6, 2022  
**AGENDA ITEM:** 6b  
**SUBJECT:** Status Update of Internal Audit  
**PREPARED BY:** Kurt Mower

**BACKGROUND:**

Wasatch Front Regional Council, along with all other Utah local governments, is required by the Utah State Auditor to conduct a Fraud Risk Assessment by the end of each fiscal year. This assessment is a self-scored questionnaire designed to evaluate existing policies, procedures, and personnel to determine a risk level to the entity for potential fraud.

In 2020, the Fraud Risk Assessment presented to the Council gave WFRC a score of 355 which put the agency in a “low risk” category. One of the recommendations discussed with the Council that would further reduce the risk of fraud was that WFRC should consider contracting with a firm to perform an internal audit function for the Council.

In August 2021, BDO USA LLP was selected to conduct internal audit work. The scope of work included: performing an enterprise risk assessment; determining and documenting the audit universe; and developing a five-year audit plan based on the risk assessment, audit universe, and management input.

The consultant is working with WFRC administrative staff in preparing and distributing a Risk Ranking Assessment Survey to Council members and WFRC staff. This survey will be distributed in the next few weeks.

**RECOMMENDATION:**

This item is for information only.

**CONTACT PERSON:**

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