



SYRACUSE CITY

Syracuse City Council Work Session Notice

June 24, 2014

6:00 p.m. – Freeport Reservoir and Bluff Pond

7:00 p.m. – Municipal Building, 1979 W. 1900 S.

Notice is hereby given that the Syracuse City Council will participate in a site visit to the Freeport Reservoir (1500 S. 500 W., F-1, Clearfield) and Bluff Pond (1801 S. Bluff Road) on Tuesday, June 24, 2014, at 6:00 p.m. The purpose of the site visit is to receive information regarding the City's water system; the site visit is scheduled to last 45 minutes.

Notice is hereby given that the Syracuse City Council will participate in a work session on Tuesday, June 24, 2014, at 7:00 p.m. in the large conference room of the Municipal Building, 1979 W. 1900 S., Syracuse City, Davis County, Utah. The purpose of the work session is to discuss/review the following items:

- a. Public Comments.
- b. Presentation from Syracuse Arts Council. (10 min.)
- c. Discussion regarding Utah Department of Transportation (UDOT) Complete Streets Pilot Program. (5 min.)
- d. Discussion regarding the scope of an efficiency audit. (20 min.)
- e. Review Special Meeting Agenda item 6: Authorize Administration to execute contract with Keddington & Christensen LLC for audit services. (10 min.)
- f. Review Special Meeting Agenda items 2-4: Proposed Resolutions appointing members of the Syracuse City Planning Commission. (10 min.)
- g. Review Special Meeting Agenda item 5: Proposed Resolution R14-21 appointing members of the Syracuse City Parks Advisory Committee. (10 min.)
- h. Council business.

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In compliance with the Americans Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should contact the City Offices at 801-825-1477 at least 48 hours in advance of the meeting.

#### CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the Syracuse City limits on this 19<sup>th</sup> day of June, 2014 at Syracuse City Hall on the City Hall Notice Board and at <http://www.syracuseut.com/>. A copy was also provided to the Standard-Examiner on June 19, 2014.

CASSIE Z. BROWN, CMC  
SYRACUSE CITY RECORDER



# COUNCIL AGENDA

June 24, 2014

Agenda Item “b”

Presentation from Syracuse Arts Council

***Factual Summation***

- Please see attached overview of the items to be presented and discussed by the Arts Council during their presentation.



# **Syracuse City Council**

## **Syracuse City Arts Council Agenda**

**June 24, 2014**

1. Background of City's involvement and support of the Arts Council
2. Overview of how the Arts Council has been utilizing the City's financial support
3. Status of current Arts Council programs offered to the community
4. Basic financial needs for the annual musical production
5. Forecast of needed support for FY2014-2015
6. Summary



# COUNCIL AGENDA

June 24, 2014

Agenda Item #c                      Complete Streets Pilot Program

## *Factual Summation*

Any question regarding this agenda item may be directed at Sherrie Christensen, Community & Economic Development Director or Noah Steele, Economic Development Planner.

Wasatch Front Regional Council (WFRC) who is the metropolitan planning organization for the Wasatch Front is developing a program that will help communities make their streets safer for all those trying get from point A to point B, regardless of whether they are driving, walking, biking, or even riding a horse if that's what we want. The program is called "Complete Streets" and they have chosen our city to participate as a pilot city. This means that we will get free professional planning assistance from their staff and consultant in exchange for participation in the program. Participation will include attending some professionally facilitated stakeholder meetings and implementing a strategy to make our streets more 'complete'. Below are some additional web links that will provide more information about WFRC and complete streets.

- [http://www.wfrc.org/new\\_wfrc/index.php/wfrc-programs/complete-streets](http://www.wfrc.org/new_wfrc/index.php/wfrc-programs/complete-streets)
- <http://www.smartgrowthamerica.org/complete-streets>

## **Request**

The Community & Economic Development Department would like the Mayor and City Council to consider participating in this program. There is no cost besides staff time to participate and given the high percentage of schoolchildren that use our streets to get to school; this could be a way to make their commute safer without using a lot of city resources. Principal Fredericks from Syracuse Elementary told me that less than 5% of her 990 students are bussed to school. They have so many students that ride their bikes and scooters to school, they created an indoor scooter "parking lot" in addition to their outdoor bike racks that get really full.



# COUNCIL AGENDA

June 24, 2014

Agenda Item “d”                      Discussion on the Scope of an Efficiency Audit

## ***Factual Summation***

Any question regarding this agenda item may be directed to Brody Bovero, City Manager.

See the attached supporting material provided by Brody Bovero, City Manager.

The City Council and Staff have discussed the merits of conducting an efficiency audit of the internal structure and processes of the City. Since the term “efficiency audit” can easily be interchanged with other types of audit terms, I have put forth an explanation below to ensure everyone is speaking the same language.

## **Types of Audits**

- **Effectiveness Audit**  
‘Effectiveness’ measures the outcomes or impact of a program. Example: The new snow plowing system resulted in an average 10% reduction in auto accidents involving slippery conditions. It helps determine if the programs are accomplishing their intended purposes.
- **Efficiency Audit**  
‘Efficiency’ measures the output of a program. Example: The City implemented the new snow plowing system at a rate of \$50/man hour, and roads were cleared at a rate of 3 miles/truck/hour. It helps determine how well the City performs the service, but not necessarily shows whether it is effective or not.
- **Compliance Audit**  
‘Compliance’ measures the programs compliance with a certain standards or laws: The city properly used Class C Road funds to pay for the new snow plowing system. It helps determine whether the City is following the proper regulations and standards when it performs the service.
- **Investigative Audit**  
Investigative Audit attempts to find the reasons for a specific issue. Example: Whether the performance of the new snow plowing system suffered due to poor

equipment. It helps discover the cause of a certain problem within the City's programs, and is usually very narrow in scope.

To further illustrate the importance of distinguishing between effectiveness and efficiency, I have attached three examples of performance measurement. The first is an example from the EPA. The second example shows performance measures from Bellevue, Washington's IT Dept. The third example shows key performance measures from the Fairfax County, VA Human Resources Department.

The discussion for the June 24<sup>th</sup> meeting is meant to answer the following questions:

1. What is the purpose of the efficiency audit?
2. Do we want to also examine the effectiveness of City services?
3. Should the audit focus on the overall structure and procedures of the City, or should we perform an efficiency audit on the services of each department?

## Environmental Protection Agency (EPA)

| Program    | Performance Measure                                                                                                                 | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pesticides | <p style="text-align: center;">EFFICIENCY</p> Percent reduction in review time for registration of conventional pesticides          | <p>This measure is a good example of a programmatic efficiency measure that properly assists the program in improving its administrative efficiency. The Registration program is a process-oriented program that puts out discrete products – pesticide registrations. A very important component of the process (especially to certain stakeholder groups) is the length of time it takes EPA to complete a registration, which sometimes can take multiple years. By establishing a measure to reduce the overall decision time that looks at the various steps in the process and takes into account the time frames for each step is a valuable method of improving the efficiency (and in turn potentially the cost effectiveness) of the program.</p>                                                                                             |
| Acid Rain  | <p style="text-align: center;">OUTCOME</p> Percent reduction in number of chronically acidic waterbodies in acid-sensitive regions. | <p>This new goal to reduce the number of acidic lakes in certain regions of the country is useful for the Acid Rain program because it directly measures the effectiveness of the program in terms of its mission (as stated by Congress) to "reduce the adverse effects of acid deposition through reductions in annual emissions of sulfur dioxide... and... nitrogen oxides." The program will use data on acid deposition and surface water chemistry collected through existing monitoring networks in acid-sensitive regions. Ecological modeling will project surface water chemistry status as a result of changes in emissions and deposition. Though these networks do not provide full coverage of all acid-sensitive regions, the results of the analysis will be adequately representative for the limited areas covered by this goal.</p> |

| <b>Program</b>    | <b>Performance Measure</b>                                                                                      | <b>Explanation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Civil Enforcement | <p style="text-align: center;">OUTCOME</p> Pounds of pollutants reduced (characterized as to risk and exposure) | <p>The purpose of the program is to assure compliance with and enforcement of environmental laws to protect human health and the environment. One indicator of program success is the reduction and removal of pollutants from the ecosystem. GAO has indicated in their report, that reducing discharges and emissions of pollutants is a low-end outcome measure.<sup>2</sup> EPA can currently estimate the pounds of pollutants it has prevented from entering the ecosystem as a result of data collected on concluded enforcement cases. However, these numbers by themselves do not adequately address how protective of human health and the environment these reductions are because they are not further categorized as to the degree of risk posed by the pollutant, or the exposure to sensitive populations or ecosystems incurred by the pollutant. When this performance measure is further refined as to risk and exposure it will be a more robust measure.</p> |
| Civil Enforcement | <p style="text-align: center;">EFFICIENCY</p> Pounds of pollutants reduced (in thousands) per FTE               | <p>The efficiency measure is simply how many pounds of pollutants are reduced per EPA FTE. When this performance measure is further refined as to risk and exposure, and when it takes into account state FTE, it will be a more effective measure and the efficiency measure will be more meaningful.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

<sup>2</sup> *Managing for Results: EPA Faces Challenges in Developing Results-Oriented Performance Goals and Measures*, GAO, April 2000 (GAO/RCED-00-77).

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Table 3. Performance measures: Information technology in Bellevue, Washington.

**Information Technology Department**

Toni Cramer, Chief Information Officer tel: (425) 452-2972

**Annual Scorecard of Performance Measures**

| Key Performance Measures                                                                                                      | 2004 Actual | 2005 Actual | 2006 Actual | 2006 Target | 2006 Target Met or Exceeded |
|-------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-----------------------------|
| <b>Program: Applications Services</b>                                                                                         |             |             |             |             | <b>\$ 7,514,000</b>         |
| <b>Effectiveness</b>                                                                                                          |             |             |             |             |                             |
| 1. Percent of customers rating level of consulting services for business analysis and system design as good to excellent (a)  | 82%         | 74%         | 83%         | 80%         | ✓                           |
| 2. Percent of customers rating the maintenance and support provided for their application(s) as good to excellent (a)         | 83%         | 90%         | 86%         | 80%         | ✓                           |
| <b>Workload</b>                                                                                                               |             |             |             |             |                             |
| 3. Number of Applications                                                                                                     | 183         | 91          | 95          | 170         |                             |
| <b>Program: Desktop Support Services</b>                                                                                      |             |             |             |             | <b>\$ 2,458,000</b>         |
| <b>Effectiveness</b>                                                                                                          |             |             |             |             |                             |
| 4. Percentage of Help Desk repair calls resolved at the time of the call                                                      | 87%         | 80%         | 70%         | 60%         | ✓                           |
| 5. Percentage of Help Desk repair calls resolved within 4 hours                                                               | 8%          | 9%          | 14%         | 11%         | ✓                           |
| 6. Percentage of Help Desk repair calls resolved the next business day                                                        | 2%          | 9%          | 5%          | 13%         |                             |
| 7. Percentage of customers rating satisfaction with Desktop Support Services as good to excellent                             | 93%         | 93%         | 95%         | 85%         | ✓                           |
| <b>Workload</b>                                                                                                               |             |             |             |             |                             |
| 8. Number of PCs supported/number of technicians                                                                              | 1375/3.5    | 1388/3.5    | 1400/3.5    | 1400/ 4.5   |                             |
| <b>Program: Network &amp; Systems Support Services</b>                                                                        |             |             |             |             | <b>\$ 4,680,000</b>         |
| <b>Effectiveness</b>                                                                                                          |             |             |             |             |                             |
| 9. Percent of time phone system fully functional during business hours                                                        | 99.9%       | 99.9%       | 99.9%       | 99.9%       | ✓                           |
| 10. Percentage of time servers are fully functional during business hours                                                     | 99.9%       | 99.7%       | 99.9%       | 99.9%       | ✓                           |
| <b>Efficiency</b>                                                                                                             |             |             |             |             |                             |
| 11. Cost of city phone line vs. phone company business line (City phone cost per month/phone company business line per month) | \$17/\$37   | \$17/\$37   | \$17/\$37   | \$16/\$32   |                             |
| <b>Workload</b>                                                                                                               |             |             |             |             |                             |
| 12. Number of servers supported (b)                                                                                           | 98          | 114         | 120         | 106         |                             |
| 13. Number of phone line/number of technicians                                                                                | 1679        | 1679        | 1679        | 1761        |                             |

(a) Normal problems encountered in the implementation of new systems are expected to impact overall customer satisfaction;  
 (b) Includes virtual servers.

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8 *The Basics of Performance Measurement*

**Table 2. Key performance measures: Department of Human Resources of Fairfax County, Virginia.**

**Goal**

Working in partnership with DHR customers to foster key communications and continuous improvement in attracting, retaining, and developing highly qualified employees to support a high performance organization.

**Objectives**

- To increase new hires who complete their probationary period to minimum of 78 percent.
- To maintain an average pay gap of no more than 15 percent between Fairfax County's pay range mid-points and comparable market midpoints in order to maintain a competitive pay structure.
- To maintain employee satisfaction in the variety and quality of benefit programs at 92 percent.
- To maintain the number of employees who indicate that DHR-sponsored training they receive will assist them in performing in their current role and prepare them for their career with Fairfax County government at 90 percent.

| Indicator                                                  | Prior year actuals |                |                           | Current estimate | Future estimate |
|------------------------------------------------------------|--------------------|----------------|---------------------------|------------------|-----------------|
|                                                            | FY 2004 Actual     | FY 2005 Actual | FY 2006 Estimate / Actual | FY 2007          | FY 2008         |
| <b>Output</b>                                              |                    |                |                           |                  |                 |
| Best qualified applicants forwarded to departments         | 17,777             | 20,207         | 19,593 / 23,850           | 22,278           | 23,837          |
| Job classes benchmarked                                    | 142                | 124            | 104 / 175                 | 125              | 167             |
| Enrollments in benefit programs per year                   | 46,767             | 52,270         | 47,250 / 48,168           | 50,000           | 53,000          |
| Employees that attend DHR training events                  | NA                 | 3,070          | 2,800 / 2,601             | 3,800            | 4,000           |
| <b>Efficiency (\$)</b>                                     |                    |                |                           |                  |                 |
| Resumes reviewed for certification per recruitment analyst | 9,780              | 13,457         | 14,129 / 14,250           | 14,836           | 15,578          |
| Cost per job class reviewed                                | \$263              | \$230          | \$268 / \$210             | \$232            | \$236           |
| Benefit enrollments per staff-year equivalent (SYE)        | 5,196              | 5,807          | 5,250 / 5,352             | 5,556            | 5,889           |
| Cost of training per employee                              | NA                 | \$354          | \$431 / \$312             | \$580            | \$650           |

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| Indicator                                                                                                                    | Prior year actuals |                |                           | Current estimate | Future estimate |
|------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------|---------------------------|------------------|-----------------|
|                                                                                                                              | FY 2004 Actual     | FY 2005 Actual | FY 2006 Estimate / Actual | FY 2007          | FY 2008         |
| <b>Service quality</b>                                                                                                       |                    |                |                           |                  |                 |
| Percent customers satisfied with the applicants on certification list                                                        | 97%                | 92%            | 98% / 98%                 | 95%              | 97%             |
| Work days between job closing date and publication of the centralized certification                                          | 8.5                | 8.0            | 8.0 / 8.0                 | 8.0              | 8.0             |
| Percent of benchmarked jobs that are between Fairfax County's pay range mid-points standard and comparable market mid-points | 100%               | 100%           | 100% / 100%               | 100%             | 100%            |
| Percent of employees indicating "satisfied or better" on customer service surveys or course assessments                      | NA                 | NA             | NA / NA                   | 90%              | 90%             |
| <b>Outcome (%)</b>                                                                                                           |                    |                |                           |                  |                 |
| Percent of employees who complete their probationary period                                                                  | 79.12%             | 77.29%         | 78.00% / 71.34%           | 78.00%           | 78.00%          |
| Average gap between Fairfax County's pay range mid-points and comparable range mid-points in the market for core classes     | 0%                 | 5%             | 5% / 5%                   | 5%               | 15%             |
| Employee satisfaction with the variety and quality of benefit programs offered                                               | 92%                | 92%            | 92% / 92%                 | 92%              | 92%             |
| Percent of employees that indicated DHR-sponsored training assisted them in performing their jobs                            | NA                 | 88%            | 90% / 90%                 | 90%              | 90%             |

Source: Fairfax County, Virginia, FY 2008 Adopted Budget Plan, vol. 1, pp. 80-81, www.fairfaxcounty.gov/dmb/adopted/FY2008/pdf/Volume1/00111.pdf.



# COUNCIL AGENDA

June 24, 2014

Agenda Item #e                      Authorize Administration to execute contract with Keddington & Christensen LLC for audit services.

## *Factual Summation*

- Any question regarding this agenda item may be directed at Finance Director Stephen Marshall.
- It has been several years since the City has put a request for proposal (RFP). It is good practice to place this service out to bid over 3-5 years. Our current auditor's Wood, Richards, & Associates have conducted our audits for the past several years. They have done a great job and provided a great service to the City.
- Syracuse City put out a competitive RFP for audit services. We had a total of 9 auditing firms submit a bid for services. I have included an evaluation sheet with the packet information for your review. The firms were rated on cost (0-35 points), qualifications of staff (0-20 points), technical experience of firm (0-20 points), and responsiveness of proposal (0-25 points).
- All the firms met the minimum requirements to be accepted for the audit RFP. The firm that scored the highest combined score in all four areas was Keddington & Christensen LLC. They scored 100 points out of 100. They were one of the lowest cost firms and also have the best qualifications to perform the audit. Based on this information, I would recommend awarding the contract for audit services to Keddington & Christensen LLC.
- I have included in the packet the proposed contract for audit services with Keddington & Christensen.

## *Staff Recommendation*

- *Authorize Administration to execute contract with Keddington & Christensen LLC for audit services.*

|                                                                      | 1                                         | 2                                                | 3                                                                                                 | 4                                                          | 5                                                | 6                                                | 7                                                                                                         | 8                                                       | 9                                            |                                                  |
|----------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------|--------------------------------------------------|
|                                                                      | Firm Name                                 | Firm Name                                        | Firm Name                                                                                         | Firm Name                                                  | Firm Name                                        | Firm Name                                        | Firm Name                                                                                                 | Firm Name                                               | Firm Name                                    | Firm Name                                        |
| Audit: Syracuse City                                                 | Hansen, Bradshaw, Malmrose & Erickson, PC | Wisan, Smith, Racker & Prescott, LLP             | Ulrich & Associates                                                                               | Christensen, Palmer & Ambrose                              | Karren, Hendrix, Stagg, Allen & Company          | Keddington & Christensen                         | Pinnock, Robbins, Posey, & Richins                                                                        | Hawkins, Cloward, & Simister, LC                        | Wood Richards & Associates                   |                                                  |
|                                                                      | Points                                    |                                                  |                                                                                                   |                                                            |                                                  |                                                  |                                                                                                           |                                                         |                                              |                                                  |
| <b>1. Mandatory Criteria:</b>                                        | Accept/Reject                             | Accept                                           | Accept                                                                                            | Accept                                                     | Accept                                           | Accept                                           | Accept                                                                                                    | Accept                                                  | Accept                                       | Accept                                           |
| Licensed                                                             |                                           | Yes                                              | Yes                                                                                               | Yes                                                        | Yes                                              | Yes                                              | Yes                                                                                                       | Yes                                                     | Yes                                          | Yes                                              |
| Independence                                                         |                                           | Yes                                              | Yes                                                                                               | Yes                                                        | Yes                                              | Yes                                              | Yes                                                                                                       | Yes                                                     | Yes                                          | Yes                                              |
| Nondiscrimination                                                    |                                           | Yes                                              | Yes                                                                                               | Yes                                                        | Yes                                              | Yes                                              | Yes                                                                                                       | Yes                                                     | Yes                                          | Yes                                              |
| CPE                                                                  |                                           | Yes                                              | Yes                                                                                               | Yes                                                        | Yes                                              | Yes                                              | Yes                                                                                                       | Yes                                                     | Yes                                          | Yes                                              |
| Deadlines                                                            |                                           | Yes                                              | Yes                                                                                               | Yes                                                        | Yes                                              | Yes                                              | Yes                                                                                                       | Yes                                                     | Yes                                          | Yes                                              |
| <b>2. Responsiveness of Proposal:</b>                                | 0-25                                      | 25                                               | 25                                                                                                | 20                                                         | 25                                               | 25                                               | 25                                                                                                        | 25                                                      | 25                                           | 25                                               |
| Proposal Procedures Reasonable                                       |                                           | Yes                                              | Yes                                                                                               | Yes                                                        | Yes                                              | Yes                                              | Yes                                                                                                       | Yes                                                     | Yes                                          | Yes                                              |
| Staff Levels Assigned Reasonable                                     |                                           | Yes - 4 -6 auditors                              | Yes - 4 -6 auditors                                                                               | Yes - 4 -6 auditors                                        | Yes - 4 auditors                                 | Yes - 4 auditors                                 | Yes - 4 auditors                                                                                          | Yes - 4 auditors                                        | Yes - 4 auditors                             | Yes - 4 auditors                                 |
| Estimated Report Date and presentation to council                    |                                           | November 7th                                     | No later than December 6th                                                                        | December 10th - 30th                                       | First of November                                | December                                         | Mid November                                                                                              | Mid November                                            | November 1st                                 | November 1st                                     |
| Reasonableness of Hours(Fin Audit Only/Excluding Clerical)           |                                           |                                                  |                                                                                                   |                                                            |                                                  |                                                  |                                                                                                           |                                                         |                                              |                                                  |
| 1st Year Hours                                                       |                                           | 185 Hours                                        | 270 Hours                                                                                         | 195 Hours                                                  | 190 Hours                                        | 400 Hours                                        | 350 Hours                                                                                                 | 180 Hours                                               | 250 Hours                                    | 200 Hours                                        |
| 2nd Year Hours                                                       |                                           | 165 Hours                                        | 270 Hours                                                                                         | 195 Hours                                                  | 190 Hours                                        | 400 Hours                                        | 350 Hours                                                                                                 | 180 Hours                                               | 250 Hours                                    | 200 Hours                                        |
| 3rd Year Hours                                                       |                                           | 165 Hours                                        | 270 Hours                                                                                         | 195 Hours                                                  | 190 Hours                                        | 400 Hours                                        | 350 Hours                                                                                                 | 180 Hours                                               | 250 Hours                                    | 200 Hours                                        |
| Total Hours                                                          |                                           | 515 Hours                                        | 810 Hours                                                                                         | 585 Hours                                                  | 570 Hours                                        | 1200 Hours                                       | 1050 Hours                                                                                                | 540 Hours                                               | 750 Hours                                    | 600 Hours                                        |
| <b>3. Technical Experience of Firm, Size and Structure, Location</b> | 0-20                                      | 20                                               | 15                                                                                                | 15                                                         | 15                                               | 10                                               | 20                                                                                                        | 10                                                      | 10                                           | 20                                               |
| Technical Knowledge of new GASB Standards                            |                                           | Yes                                              | Yes                                                                                               | Yes                                                        | Yes                                              | Yes                                              | Yes                                                                                                       | Yes                                                     | Yes                                          | Yes                                              |
| External QC Report-No Significant Problems                           |                                           | Yes - No Problems                                | Yes - No Problems                                                                                 | Not Submitted                                              | Yes - No Problems                                | Yes - not most recent report                     | Yes - No Problems                                                                                         | Yes - No Problems                                       | Yes - No Problems                            | Yes - No Problems                                |
| Comparable Audits of Cities the Size of Syracuse                     |                                           | Yes - 9 cities same size or larger that Syracuse | Yes - 3 cities same size or larger that Syracuse                                                  | Yes - 2 cities same size 7 of smaller cities that Syracuse | Yes - 3 cities same size or larger that Syracuse | Yes - 2 cities same size or larger that Syracuse | Yes - 8 cities same size or larger that Syracuse                                                          | Yes - 1 city same size or larger that Syracuse          | 2 Larger County Audits                       | Yes - 5 cities same size or larger that Syracuse |
| Will help prepare and compile audit report, GFOA Certificate, etc    |                                           | Yes                                              | Yes - with extra charge                                                                           | Yes                                                        | Yes                                              | Yes                                              | Yes                                                                                                       | Yes                                                     | Yes                                          | Yes                                              |
| Have an effective audit scope, will meet timeline and deadlines      |                                           | Yes                                              | Yes                                                                                               | Yes                                                        | Yes                                              | Yes                                              | Yes                                                                                                       | Yes                                                     | Yes                                          | Yes                                              |
| Size of Firm, number of employees, in business date                  |                                           | 1 location - 21 Auditors established in 1980     | 1 location - 59 Auditors established in 1985                                                      | 1 location - 9 Auditors established in 1994                | 1 location - 6 Auditors established in ?         | 1 location - 6 Auditors established in 1970      | 1 location - 7 Auditors established in ?                                                                  | 1 location - 13 Auditors established in 1944            | 1 location - 51 Auditors established in 1951 | 1 location - 6 Auditors established in ?         |
| Geographical Location of key personnel and responsible office        |                                           | Bountiful                                        | Salt Lake City                                                                                    | Ogden                                                      | Ogden                                            | Salt Lake City                                   | Salt Lake City                                                                                            | Salt Lake City                                          | Orem                                         | Ogden                                            |
| <b>4. Qualifications of Staff</b>                                    | 0-20                                      | 20                                               | 20                                                                                                | 15                                                         | 15                                               | 15                                               | 20                                                                                                        | 15                                                      | 20                                           | 20                                               |
| Total years of Experience - Partner Level                            |                                           | 35 Years                                         | 23 - 35 Years                                                                                     | 23 - 35 Years                                              | 25 - 35 Years                                    | 30 Years                                         | 32 Years                                                                                                  | 15 - 38 Years                                           | 19 - 33 Years                                | 30 Years                                         |
| Total years of Experience - Manager Level                            |                                           | 12 -14 Years                                     | 8 Years                                                                                           | 12 -15 Years                                               | -                                                | ?                                                | 5 - 8 Years                                                                                               | 15 Years                                                | 12 Years                                     | 15 Years                                         |
| Total years of Experience - Staff Level                              |                                           | 3-8 Years                                        | 2 - 5 Years                                                                                       | ?                                                          | 2 Years                                          | ?                                                | 2 Years                                                                                                   | ?                                                       | 3 Years                                      | 5 -7 Years                                       |
| Local Government Experience                                          |                                           | Yes                                              | Yes                                                                                               | Yes                                                        | Yes                                              | Yes                                              | Yes                                                                                                       | Yes                                                     | Yes                                          | Yes                                              |
| Staff Training and Academic Experience                               |                                           | 80+ HRS CPE                                      | 80+ HRS CPE                                                                                       | 80+ HRS CPE                                                | 80+ HRS CPE                                      | 80+ HRS CPE                                      | 80+ HRS CPE                                                                                               | 80+ HRS CPE                                             | 80+ HRS CPE                                  | 80+ HRS CPE                                      |
| <b>5. Cost</b>                                                       | 0-35                                      | 25                                               | 5                                                                                                 | 5                                                          | 25                                               | 35                                               | 35                                                                                                        | 25                                                      | 10                                           | 25                                               |
| Not to Exceed Cost of the Audit - 1st Year                           |                                           | \$13,160                                         | \$21,000                                                                                          | \$19,950                                                   | \$12,750                                         | \$10,500                                         | \$10,900                                                                                                  | \$13,450                                                | \$18,603                                     | \$13,000                                         |
| Not to Exceed Cost of the Audit - 2nd Year                           |                                           | \$13,160                                         | \$21,600                                                                                          | \$20,500                                                   | \$12,950                                         | \$10,500                                         | \$10,900                                                                                                  | \$13,950                                                | \$19,161                                     | \$13,000                                         |
| Not to Exceed Cost of the Audit - 3rd Year                           |                                           | \$13,160                                         | \$22,200                                                                                          | \$21,200                                                   | \$13,150                                         | \$10,500                                         | \$10,900                                                                                                  | \$14,450                                                | \$19,736                                     | \$13,000                                         |
| Total Not to Exceed Cost for all three years                         |                                           | \$39,480                                         | \$64,800                                                                                          | \$61,650                                                   | \$38,850                                         | \$31,500                                         | \$32,700                                                                                                  | \$41,850                                                | \$57,500                                     | \$39,000                                         |
| <b>Notes:</b>                                                        |                                           | None                                             | Extra Charge of \$2,400 for preparation of CAFR. Will Provide 4 hours of consulting at no charge. | None                                                       | None                                             | Did not have most recent peer review report.     | Audit Partners have had direct experience with cities as finance director and direct knowledge of Caselle | Only one city of comparable size currently under audit. | None                                         | None                                             |
| <b>Total Points</b>                                                  | <b>100</b>                                | <b>90</b>                                        | <b>65</b>                                                                                         | <b>55</b>                                                  | <b>80</b>                                        | <b>85</b>                                        | <b>100</b>                                                                                                | <b>75</b>                                               | <b>65</b>                                    | <b>90</b>                                        |

**CONTRACT FOR AUDITING SERVICES**

**BETWEEN  
SYRACUSE CITY**

**and**

**KEDDINGTON & CHRISTENSEN, LLC,  
CERTIFIED PUBLIC ACCOUNTANTS**

THIS AGREEMENT, entered into as of this \_\_\_ day of \_\_\_\_\_, 20\_\_\_, by and between Syracuse City, hereinafter referred to as the "City," and the firm of Keddington & Christensen, LLC, Certified Public Accountants, hereinafter referred to as the "Auditor," provides for audit services for the fiscal years ending June 30, 20\_\_ to June 30, 20\_\_. This Contract also includes a provision, if the City desires, to extend the contract term to a maximum of five years which would include an audit through the fiscal year ending June 30, 20\_\_.

WITNESSETH THAT:

WHEREAS, the City is required by law to cause an audit to be made of the accounts of all officers of the City, and

WHEREAS, the CITY desires to have performed a financial and compliance audit of the City for the fiscal years ending June 30, 20\_\_ to June 30, 20\_\_; and

WHEREAS, if the City receives funds from Federal Government under grants, agreements, and programs which require audits under the guidelines of the Office of Management and Budget (OMB) Circular A-133 for which the City will have a single compliance audit performed on those federal grant funds.

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements set forth herein, the parties hereto, legally intending to be bound, do covenant and agree for themselves and their respective successors and assigns, as follows:

**I. AUDITOR'S DUTIES**

- A. Standards: The Auditor shall perform all test work and prepare all reports in accordance with the following professional standards and federal audit requirements:
1. Generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants (AICPA), including applicable statements of position and audit guides;
  2. Government Auditing Standards issued by the comptroller General of the United States;
  3. The Single Audit Act as amended by the Single Audit Act Amendments of 1996;
  4. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and
  5. OMB Circular A-133 Compliance Supplement.

B. Reports: The Auditor shall, in accordance with the above noted standards, prepare the following reports:

1. Report on Financial Statements

For the fiscal years ending June 30, 20\_\_ to June 30, 20\_\_, the Auditor, in accordance with generally accepted auditing standards, as promulgated by the AICPA, the AICPA *Audits of State and Local Governmental Units* audit and accounting guide, and the *Government Auditing Standards*, published by the U.S. General Accounting Office, shall audit the financial statements and records of the City and shall issue an Auditor's opinion on the City's financial statements (with an in-relation-to opinion on combining and supplementary information). Such financial statements shall be prepared in conformity with generally accepted accounting principles. Reports on internal control and compliance, as referred below, shall also be issued.

The City is responsible for the preparation of its financial statements in conformity with generally accepted accounting principles. The Auditor will assist the City in drafting and typing the financial statements, and will assist management's efforts to obtain the Government Finance Officers Association's Certificate of Achievement of Excellence in Financial Reporting.

2. Management Report Based on the Audit of the Financial Statements

The following three sections of this report should be bound together in a single document.

(a) Report on Internal Controls Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

The Auditor shall report on their testing of compliance with federal and state laws and regulations performed as part of the financial and compliance audit. The report must identify occurrences of noncompliance with laws and regulations that are material and all instances or indications of illegal acts which could result in criminal prosecution. The report must contain a statement of positive assurance on items tested.

The Auditor shall report on their understanding of the City's internal control over financial reporting and the assessment of control risk made as part of the financial and compliance audit. The report shall identify as a minimum: (a) the scope of the Auditor's work in obtaining an understanding of the City's internal control over financial reporting and in assessing the control risk and (b) the deficiencies, significant deficiencies, and material weaknesses, identified as a result of the Auditor's work in understanding and assessing the control risk.

(b) Findings and Recommendations

The Auditor shall report findings and recommendations relative to compliance with laws and regulations, internal control over financial reporting, adherence to generally accepted accounting principles, and efficiency of operations. The

report shall contain all significant deficiencies and all instances or indications of illegal acts.

The Auditor shall request written responses and corrective action plans, where necessary, from City officials for each recommendation and shall include such responses in the report.

(c) Status of Prior Findings and Recommendations

The Auditor shall also report on the City's progress in implementing prior audit recommendations.

3. Single Audit Report (If Applicable)

If Applicable, the Auditor, in accordance with the standards cited above and the additional standards contained in the Single Audit Act as amended by the Single Audit Act Amendments of 1996, OMB Circular A-133, and AICPA standards related to compliance auditing, shall issue the following reports: (These reports shall be bound together with the City's Schedule of Expenditures of Federal Awards and accompanying Notes.)

(a) Report on Federal Awards: This report covers major program compliance, internal controls over federal awards, and the Schedule of Expenditures of Federal Awards.

- (1) The Auditor shall express an opinion as to whether the City complied, in all material respects, with the specific requirements applicable to major federal financial assistance programs. This opinion may be included as part of the Auditor's Report on Financial Statements required by paragraph I. B1.
- (2) The Auditor shall express an opinion as to whether the City complied, in all material respects, with the compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs identified in the summary of Auditor's results section of the schedule of findings and questioned costs.
- (3) The report is required to address the Auditor's consideration of the internal control policies and procedures over compliance with requirements that could have a direct and material effect on major federal programs. This report should be prepared in accordance with the criteria set forth in Statement on Auditing Standards (SAS) No. 78, *Consideration of the Internal Control in a Financial Statement Audit*, SAS No. 60, *Communication of Internal Control Structure Related Matters Noted in an Audit*, and SAS No. 74, *Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance*.

- (4) The report should comply with SAS No. 29, *Reporting on Information Accompanying the Basic Financial Statements in Auditor Submitted Documents*. The report must reference to the audit having been performed in accordance with standards for financial and compliance audits contained in the *Governments Auditing Standards*, to meet the requirements of the OMB Circular A-133.
- (b) Schedule of Findings and Questioned Costs: This report should include the following three components as required by OMB Circular A-133:
- (1) A summary of the Auditor's results, including:
    - A) The type of report the Auditor issued on the financial statements;
    - B) Where applicable, a statement that reportable conditions in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses;
    - C) A statement as to whether the audit disclosed any noncompliance which is material to the financial statements;
    - D) Where applicable, a statement that reportable conditions in internal control over major programs was disclosed by the audit and whether any such conditions were material weaknesses;
    - E) The type of report the Auditor issued on compliance for major programs;
    - F) A statement as to whether the audit disclosed any audit findings which the Auditor is required to report in accordance with OMB Circular A-133;
    - G) An identification of major programs;
    - H) The dollar threshold used to distinguish between Type A and Type B programs, as described in OMB Circular A-133; and
    - I) A statement as to whether the City qualified as a low-risk auditee.
  - (2) Findings relating to the financial statements which are required to be reported in accordance with generally accepted government auditing standards (GAGAS).
  - (3) Findings and questioned costs for federal awards, including, where applicable:
    - A) Significant deficiencies in internal control over major programs;
    - B) Material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program;
    - C) Known questioned costs which are greater than \$10,000, or are likely greater than \$10,000, for a type of compliance requirement for a major program;
    - D) Known questioned costs which are greater than \$10,000 for a Federal program which is not audited as a major program;
    - E) The circumstances concerning why the Auditor's report on compliance for major programs is other than an unqualified opinion;
    - F) Known fraud affecting a Federal award; and
    - G) Instances where the results of audit follow-up procedures disclosed that the summary schedule of prior audit findings prepared by the City materially misrepresent the status of any prior audit finding.

- (4) The Auditor shall request a written corrective action plan from City officials for each finding included in the Schedule of Findings and Questioned Costs. The corrective action plan shall provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. The corrective action plan shall be bound with the single audit reports.

4. Report on State Legal Compliance

For the fiscal years ending June 30, 20\_\_ to June 30, 20\_\_ the Auditor, in accordance with the *State of Utah Legal Compliance Audit Guide*, shall issue the following reports bound together in a single document:

(a) Report on State Legal Compliance

The Auditor shall express an opinion on the City compliance with the state legal requirements identified in the *State of Utah Legal Compliance Audit Guide*.

(b) The Auditor's Management Letter

The Management Letter shall identify any reportable conditions in internal controls over state legal compliance and all instances of noncompliance with state legal issues discovered by the Auditor.

(c) City's Response to the Management Letter

The Auditor shall bind the City's response with the Auditor's Management Letter.

C. Other Services: The Auditor shall perform the following services in conjunction with preparation of the above reports:

1. Delivery of Reports

- (a) All reports shall be addressed to the City.
- (b) The Auditor is to deliver a draft of the Report on the Financial Statements to the City no later than mid-November.
- (c) The Auditor is to deliver 5 copies of the final Report on the Financial Statements to the City no later than mid-November.
- (d) The Auditor is to deliver 5 copies of the Management Report Based on the Audit of the Financial Statements to the City no later than mid-November.
- (e) The Auditor is to deliver 5 copies of the Single Audit Report, if applicable, to the City no later than mid-November.
- (f) The Auditor is to deliver 5 copies of the Report on State Legal Compliance to the City no later than mid-November.
- (g) The deadlines noted above may be extended by the City if, in the opinion of the City, circumstances existing beyond the control of the Auditor prevent completion by that date.
- (h) Consider having the Auditor transmit an electronic copy of all reports which they are associated with to the Office of the Utah State Auditor.

2. Availability of Working Papers  
The Auditor agrees to make available all working papers, audit programs, and time control records associated with the audit of the City upon request by the City during performance of the audit or at the completion of the audit, for a quality control review. The Auditor also agrees to furnish copies of all working papers, audit programs and time control records upon request. Working papers and reports shall be retained by the Auditor for a minimum of three years from the date of the audit report. These same documents will be made available to federal and state agencies in accordance with OMB Circular A-133 and state law.
3. Inform CITY of the Following:
  - (a) Irregularities  
The Auditor shall promptly inform the City regarding any indication of errors, irregularities or illegal acts that may come to their attention in connection with the audit.
  - (b) Changes in Personnel  
The Auditor agrees to notify the City in writing prior to changes of partner, manager, supervisor or senior personnel obligated in the Auditor's bid proposal.

## II. CITY'S DUTIES

The City shall furnish the following to the Auditor:

- A. All financial records, books of accounts, supporting documents, and other related records for and related to the period being audited.
- B. Copies of City ordinances, minutes of Council meetings, policy directives, grant agreements, contracts, leases, budgets, laws, and other pertinent documents or data, and such other information as may be required for the audit.
- C. A management representation letter confirming oral representations made to the Auditor.
- D. Adequate working space and other facilities for the conduct of the audit.
- E. All working papers normally prepared by the City in connection with the accounting system, all original documents, as requested, evidencing audited transactions.
- F. Assistance of personnel in all reasonable requests from the Auditor as the City staff time and budget will permit, including, but no limited to, the preparation of account analyses, summaries, and other working papers requested.

## III. FEE PROVISIONS

- A. It is understood that the not-to-exceed fee, including all out-of-pocket expenses, for the services of the Auditor, as set forth in Section I. above, shall be \$10,900. The not-to-exceed fee consists of \$10,900 for the financial audit services. If needed, the City will pay \$1,200 in additional cost for single audit services. Billings for interim test work may be submitted to the City for payment and will be paid within 30 days of receipt of invoice.
- B. The City shall have the option to extend this contract to the succeeding two (2) fiscal years beyond the original three (3) year term. If this option is exercised, the not-to-exceed fee, including all out-of-pocket expenses, for the services of the Auditor will be \$10,900, for the financial audit services. If needed, the City will pay \$1,200 in additional cost for single audit services.

- C. Separate progress billings to the City are allowed for time and expense incurred during the audit with the stipulation that progress billings cannot exceed 75% of the fees stated above. A detailed statement of the current and cumulative hours incurred shall be submitted with each billing. The statement of actual hours incurred must separately report hours incurred for services performed in connection with the financial audit and hours incurred for services performed in connection with the single audit.
- D. Final payment shall be made upon completion of the audit and upon receipt of the Auditor's reports as stipulated in paragraph I.C.1., a final statement of actual hours incurred as described in paragraph III.C., and the final billing.
- E. It is expressly understood and agreed that in no event will the amounts to be paid by the City to the Auditor under this contract exceed the fee and conditions made a part of this contract.
- F. Payments by the City are expressly subject to appropriation therefore, and in the absence thereof, this Contract shall be terminated forthwith.

IV. **STANDARD OF CARE**

- A. The services of Auditor and its subcontractors and subconsultants at any tier, if any, shall be performed in accordance with the standard of care exercised by licensed members of their respective professions having substantial experience providing similar services which similarities include the type, magnitude and complexity of the services that are the subject of this Contract. The Auditor shall be liable to the City for claims, liabilities, additional burdens, penalties, damages or third party claims (i.e. another contractor's claim against the City), to the extent caused by wrongful acts, negligence, errors or omissions that do not meet this standard of care.

V. **INDEMNIFICATION**

- A. The City assumes no liability for any legal expenses, other than for its own defense.
- B. The Auditor hereby agrees to indemnify and save harmless the City and its officers, agents, and employees, from and against any and all loss, damage, injury, liability, and claims thereof, including claims for personal injury or death, howsoever caused, resulting directly or indirectly, from the performance of the contract by the Auditor.

VI. **AUDITOR REPRESENTATIONS**

- A. The Auditor confirms that he is independent of the City as defined in the AICPA's Rules of Conduct, Rule 101, and the requirements of the *Government Auditing Standards*, published by the U.S. General Accounting Office.
- B. The Auditor confirms that he is properly licensed for public practice as a certified public accountant in the State of Utah and that he does not have a record of substandard work.
- C. The Auditor agrees not to discriminate against any individual because of race, color, religion, age, sex, handicap, or national origin, and that these shall not be a factor in consideration for employment, selection for training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.
- D. Said Auditor shall be an independent contractor, and as such, shall have no authorization, express or implied, to bind the City or its agencies, in any agreement, settlement, liability, or understanding whatsoever, and shall not perform any acts as agent for the City except as herein expressly set forth.

## VII. CONTRACT MODIFICATION, TERMINATION

- A. This Contract may be amended, modified, or supplemented only by written amendment to this Contract, executed by authorized persons of the parties hereto, and attached to the original signed copy of this Contract. Automatic renewals do not apply to this Contract.
- B. This Contract may be terminated, with cause by either party, in advance of the specified termination date, upon written notice being given by the other party. The party in violation will be given ten (10) working days after notification to correct and cease the violations, after which this Contract may be terminated for cause. This Contract may be terminated without cause, in advance of the specified expiration date, by either party, upon sixty (60) days prior written notice being given to the other party. On termination of this Contract, all accounts and payments will be processed according to the financial arrangements set forth herein for approved services rendered up to the date of notice of termination under this Contract.
- C. In the event of such termination, the Auditor shall be compensated for services properly performed under this Contract up to the effective date of the notice of termination. The Auditor agrees that in the event of such termination for cause or without cause, Auditor's sole remedy and monetary recovery from the City is limited to full payment for all work properly performed as authorized under this Contract up to the date of termination as well as any reasonable monies owed as a result of the Auditor having to terminate contracts necessarily and appropriately entered into by the Auditor pursuant to this Contract. Auditor further acknowledges that in the event of such termination, all work product, which includes but is not limited to all manuals, forms, contracts, schedules, reports, and any and all documents produced by Auditor under this Contract up to the date of termination are the property of the City and shall be promptly delivered to the City.

## VIII. MISCELLANEOUS

- A. **Reviews, Limitations.** The right of the City or the Office of the Utah State Auditor to perform plan checks, plan reviews, other reviews and/or comment upon the services of the Auditor, as well as any approval by the City or Office of the Utah State Auditor, shall not be construed as relieving the Auditor from its professional and legal responsibility for services required under this Contract. No review by the City or any entity/user, approval or acceptance, or payment for any of the services required under this Contract shall be construed to operate as a waiver by the City of any right under this Contract or of any cause of action arising out of the performance or nonperformance of this Contract, and the Auditor shall be and remain liable to the City in accordance with applicable law for all damages to the City caused by the wrongful acts, errors and/or omissions of the Auditor or its subcontractors or subconsultants at any tier, if any.
- B. **Assignment, Subcontract.** Auditor shall not assign, sell, transfer, subcontract or sublet rights, or delegate responsibilities under this Contract, in whole or in part, without the prior written approval of the City.
- C. **Force Majeure.** Neither party will be held responsible for delay or default caused by fire, riot, acts of God and/or war which is beyond that party's reasonable control. The City may terminate this Contract after determining such delay or default will reasonably prevent successful performance of this Contract.
- D. **Governing Law.** This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Utah, without regard to its conflict of laws rules.

IN WITNESS THEREOF, the City and the Auditor have executed this contract as of the date first indicated above.

Keddington & Christensen, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

\_\_\_\_\_  
Partner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Syracuse City

\_\_\_\_\_  
Terry Palmer, Mayor

\_\_\_\_\_  
Date

**ATTEST:**

\_\_\_\_\_  
Cassie Brown, City Recorder



# COUNCIL AGENDA

June 24, 2014

## Agenda Item #f                      Planning Commission Appointments

### *Factual Summation*

Please see the attached:

- a. Application for Greg Day
- b. Application for Trevor Hatch
- c. Application for Troy Moultrie
- d. Resolution R14-20

Any question regarding this agenda item may be directed at Sherrie Christensen, Community & Economic Development Director.

The Mayor, City Manager, and City Planner Schow interviewed applicants for the vacancies on the Planning Commission. The Mayor is recommending the attached candidates for appointments. Each of the candidates have excellent credentials and demonstrated a high level of integrity and impartiality. I am very excited to work with them and believe they will be an asset to the Planning Commission. Below I have given a brief overview of each candidate.

Gregory B. Day-Mr. Day has been a resident of Syracuse for the past few years. He previously served on the Planning Commission from 2/8/11 to 11/21/12. He is a civil engineer and has experience presenting to various government boards.

Trevor Hatch-Mr. Hatch is a land surveyor by profession, currently employed by Weber County. He has experience in reviewing plats and working with landowners and developers.

Troy Moultrie-Mr. Moultrie has lived in Syracuse six years. He works in management and has experience dealing with business owners and nonprofit organizations.

**RESOLUTION R14-20**

**A RESOLUTION OF THE SYRACUSE CITY COUNCIL APPOINTING TREVOR HATCH TO THE SYRACUSE CITY PLANNING COMMISSION WITH HIS TERM EXPIRING JUNE 30, 2018.**

**WHEREAS** Title 2 of the Syracuse City Code provides for the establishment of a Planning Commission in Syracuse; and

**WHEREAS** Section 2-1-2 of the Syracuse City Code dictates that each member of the Planning Commission shall serve for a term of four years, and until his successor is appointed; and

**WHEREAS** Tyler Bodrero's term on the Planning Commission is scheduled to expire on the last day of June, 2014; and

**WHEREAS** Trevor Hatch is a current Syracuse City resident and has expressed his desire and willingness to serve on the Planning Commission.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SYRACUSE CITY, UTAH, AS FOLLOWS:**

**Section 1. Appointment.** Trevor Hatch is hereby appointed to serve on the Syracuse City Planning Commission with his term expiring June 30, 2018.

**Section 2. Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

**Section 3. Effective Date.** This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SYRACUSE CITY, STATE OF UTAH, THIS 24<sup>th</sup> DAY OF JUNE, 2014.**

**SYRACUSE CITY**

ATTEST:

\_\_\_\_\_  
Cassie Z. Brown, City Recorder

By: \_\_\_\_\_  
Terry Palmer, Mayor

**RESOLUTION R14-21**

**A RESOLUTION OF THE SYRACUSE CITY COUNCIL  
APPOINTING GREGORY B. DAY TO THE SYRACUSE CITY  
PLANNING COMMISSION WITH HIS TERM EXPIRING JUNE  
30, 2018.**

**WHEREAS** Title 2 of the Syracuse City Code provides for the establishment of a Planning Commission in Syracuse; and

**WHEREAS** Section 2-1-2 of the Syracuse City Code dictates that each member of the Planning Commission shall serve for a term of four years, and until his successor is appointed; and

**WHEREAS** Wayne Kinsey's term on the Planning Commission is scheduled to expire on the last day of June, 2014; and

**WHEREAS** Gregory B. Day is a current Syracuse City resident and has expressed his desire and willingness to serve on the Planning Commission.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF  
SYRACUSE CITY, UTAH, AS FOLLOWS:**

**Section 1. Appointment.** Gregory B. Day is hereby appointed to serve on the Syracuse City Planning Commission with his term expiring June 30, 2018.

**Section 2. Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

**Section 3. Effective Date.** This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SYRACUSE  
CITY, STATE OF UTAH, THIS 24<sup>th</sup> DAY OF JUNE, 2014.**

**SYRACUSE CITY**

ATTEST:

\_\_\_\_\_  
Cassie Z. Brown, City Recorder

By: \_\_\_\_\_  
Terry Palmer, Mayor

**RESOLUTION 14-22**

**A RESOLUTION OF THE SYRACUSE CITY COUNCIL  
APPOINTING TROY MOULTRIE TO THE SYRACUSE CITY  
PLANNING COMMISSION WITH HIS TERM EXPIRING JUNE  
30, 2017.**

**WHEREAS** Title 2 of the Syracuse City Code provides for the establishment of a Planning Commission in Syracuse; and

**WHEREAS** Section 2-1-2 of the Syracuse City Code dictates that each member of the Planning Commission shall serve for a term of four years, and until his successor is appointed; and

**WHEREAS** Anne Greeson resigned as a Planning Commissioner on May 27, 2014 with her term on the Planning Commission scheduled to expire on the last day of June, 2017; and

**WHEREAS** Troy Moultrie is a Syracuse City resident and has expressed his desire and willingness to serve on the Planning Commission.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF  
SYRACUSE CITY, UTAH, AS FOLLOWS:**

**Section 1. Appointment.** Troy Moultrie is hereby appointed to serve on the Syracuse City Planning Commission with his term expiring June 30, 2017.

**Section 2. Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

**Section 3. Effective Date.** This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SYRACUSE  
CITY, STATE OF UTAH, THIS 24<sup>th</sup> DAY OF JUNE, 2014.**

**SYRACUSE CITY**

ATTEST:

\_\_\_\_\_  
Cassie Z. Brown, City Recorder

By: \_\_\_\_\_  
Terry Palmer, Mayor



# COUNCIL AGENDA

June 24, 2014

## Agenda Item “g” Park Advisory Committee Appointments

### *Factual Summation*

- Any question regarding this agenda item may be directed at Mayor Palmer or Brody Bovero, City Manager
- Please see attached Memorandum and Supporting documentation provided by Cassie Brown, City Recorder and Brody Bovero, City Manager
- Through the City’s website, facebook, and twitter pages, and via the City’s newsletter and utility bills, advertisements for the Park Advisory Committee appointments were sent out to the public. The Advertisements asked those interested to send in their expressed interest in serving on the committee.
- The purpose of the Parks Advisory Committee is outlined in the City Code as follows:

### **3.35.040 Duties and responsibilities.**



It shall be the duty of the Parks Advisory Committee to act in an advisory and voluntary capacity to the City Council regarding the development of parks, trails and related facilities, programs, policies and priorities. The Parks Advisory Committee should periodically review the City’s parks master plan and make appropriate recommendations to the City Council regarding the same. The Parks Advisory Committee should also recommend projects, policies, funding allocations, and other measures, programs, or activities for the development of parks, trails and related facilities within the City. The Parks Advisory Committee shall carry out projects, programs and activities as directed by the City Council.

- The Mayor has conducted interviews with the following individuals, whom he proposes to appoint to the committee:
  - David Hansen

- Russ Sedgwick
- Patrick Egan
- Alan Clark
- Hannah Miller

**RESOLUTION R14-23**

**A RESOLUTION OF THE SYRACUSE CITY COUNCIL  
APPOINTING PARKS ADVISORY COMMITTEE MEMBERS.**

**WHEREAS** Title Three of the Syracuse City Code provides for the establishment of a Parks Advisory Committee in Syracuse; and

**WHEREAS** Section 3.35.020 of the Syracuse City Code dictates that each member of the Parks Advisory Committee shall serve for a term of three (3) years, and until his successor is appointed. Section 3.35.020 also dictates that members may be appointed to terms shorter than three years when necessary to provide for staggered terms; and

**WHEREAS** Three members of the Committee shall be appointed for a three (3) year term with the remaining two members appointed for a two (2) year term.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SYRACUSE CITY, UTAH, AS FOLLOWS:**

**Section 1. Appointment.** David Hansen, Russ Sedgwick, and Alan Clark shall be appointed for a term of three years with their term expiring July 1, 2017. Patrick Egan and Hannah Miller shall be appointed for a term of two years with their term expiring July 1, 2016.

**Section 2. Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

**Section 3. Effective Date.** This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SYRACUSE CITY, STATE OF UTAH, THIS 24<sup>th</sup> DAY OF JUNE, 2014.**

**SYRACUSE CITY**

ATTEST:

\_\_\_\_\_  
Cassie Z. Brown, City Recorder

By: \_\_\_\_\_  
Terry Palmer, Mayor



## SYRACUSE CITY

### **Syracuse City Council Special Meeting Notice**

June 24, 2014 – immediately following the Council work session meeting, which begins at 6:00 p.m.  
Municipal Building, 1979 W. 1900 S.

1. Meeting called to order
2. Proposed Resolution R14-20 appointing Trevor Hatch to the Syracuse City Planning Commission.
3. Proposed Resolution R14-21 appointing Greg Day to the Syracuse City Planning Commission.
4. Proposed Resolution R14-22 appointing Troy Moultrie to the Syracuse City Planning Commission.
5. Proposed Resolution R14-21 appointing members of the Syracuse City Parks Advisory Committee.
6. Authorize Administration to execute contract with Keddington & Christensen LLC for audit services.
7. Adjourn

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In compliance with the Americans Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should contact the City Offices at 801-825-1477 at least 48 hours in advance of the meeting.

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the Syracuse City limits on this 19th day of June, 2014 at Syracuse City Hall on the City Hall Notice Board and at <http://www.syracuseut.com/>. A copy was also provided to the Standard-Examiner on June 19, 2014.

CASSIE Z. BROWN, CMC
SYRACUSE CITY RECORDER



COUNCIL AGENDA

June 24, 2014

Agenda Item #2 Planning Commission Appointments

Factual Summation

Please see the attached:

- a. Application for Greg Day
- b. Application for Trevor Hatch
- c. Application for Troy Moultrie
- d. Resolution R14-20

Any question regarding this agenda item may be directed at Sherrie Christensen, Community & Economic Development Director.

The Mayor, City Manager, and City Planner Schow interviewed applicants for the vacancies on the Planning Commission. The Mayor is recommending the attached candidates for appointments. Each of the candidates have excellent credentials and demonstrated a high level of integrity and impartiality. I am very excited to work with them and believe they will be an asset to the Planning Commission. Below I have given a brief overview of each candidate.

Gregory B. Day-Mr. Day has been a resident of Syracuse for the past few years. He previously served on the Planning Commission from 2/8/11 to 11/21/12. He is a civil engineer and has experience presenting to various government boards.

Trevor Hatch-Mr. Hatch is a land surveyor by profession, currently employed by Weber County. He has experience in reviewing plats and working with landowners and developers.

Troy Moultrie-Mr. Moultrie has lived in Syracuse six years. He works in management and has experience dealing with business owners and nonprofit organizations.

RESOLUTION R14-20

**A RESOLUTION OF THE SYRACUSE CITY COUNCIL
APPOINTING TREVOR HATCH TO THE SYRACUSE CITY
PLANNING COMMISSION WITH HIS TERM EXPIRING JUNE
30, 2018.**

WHEREAS Title 2 of the Syracuse City Code provides for the establishment of a Planning Commission in Syracuse; and

WHEREAS Section 2-1-2 of the Syracuse City Code dictates that each member of the Planning Commission shall serve for a term of four years, and until his successor is appointed; and

WHEREAS Tyler Bodrero's term on the Planning Commission is scheduled to expire on the last day of June, 2014; and

WHEREAS Trevor Hatch is a current Syracuse City resident and has expressed his desire and willingness to serve on the Planning Commission.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF
SYRACUSE CITY, UTAH, AS FOLLOWS:**

Section 1. Appointment. Trevor Hatch is hereby appointed to serve on the Syracuse City Planning Commission with his term expiring June 30, 2018.

Section 2. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SYRACUSE
CITY, STATE OF UTAH, THIS 24th DAY OF JUNE, 2014.**

SYRACUSE CITY

ATTEST:

Cassie Z. Brown, City Recorder

By: _____
Terry Palmer, Mayor



COUNCIL AGENDA

June 24, 2014

Agenda Item #3 Planning Commission Appointments

Factual Summation

Please see the attached:

- a. Application for Greg Day
- b. Application for Trevor Hatch
- c. Application for Troy Moultrie
- d. Resolution R14-20

Any question regarding this agenda item may be directed at Sherrie Christensen, Community & Economic Development Director.

The Mayor, City Manager, and City Planner Schow interviewed applicants for the vacancies on the Planning Commission. The Mayor is recommending the attached candidates for appointments. Each of the candidates have excellent credentials and demonstrated a high level of integrity and impartiality. I am very excited to work with them and believe they will be an asset to the Planning Commission. Below I have given a brief overview of each candidate.

Gregory B. Day-Mr. Day has been a resident of Syracuse for the past few years. He previously served on the Planning Commission from 2/8/11 to 11/21/12. He is a civil engineer and has experience presenting to various government boards.

Trevor Hatch-Mr. Hatch is a land surveyor by profession, currently employed by Weber County. He has experience in reviewing plats and working with landowners and developers.

Troy Moultrie-Mr. Moultrie has lived in Syracuse six years. He works in management and has experience dealing with business owners and nonprofit organizations.

RESOLUTION R14-21

A RESOLUTION OF THE SYRACUSE CITY COUNCIL APPOINTING GREGORY B. DAY TO THE SYRACUSE CITY PLANNING COMMISSION WITH HIS TERM EXPIRING JUNE 30, 2018.

WHEREAS Title 2 of the Syracuse City Code provides for the establishment of a Planning Commission in Syracuse; and

WHEREAS Section 2-1-2 of the Syracuse City Code dictates that each member of the Planning Commission shall serve for a term of four years, and until his successor is appointed; and

WHEREAS Wayne Kinsey's term on the Planning Commission is scheduled to expire on the last day of June, 2014; and

WHEREAS Gregory B. Day is a current Syracuse City resident and has expressed his desire and willingness to serve on the Planning Commission.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SYRACUSE CITY, UTAH, AS FOLLOWS:

Section 1. Appointment. Gregory B. Day is hereby appointed to serve on the Syracuse City Planning Commission with his term expiring June 30, 2018.

Section 2. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF SYRACUSE CITY, STATE OF UTAH, THIS 24th DAY OF JUNE, 2014.

SYRACUSE CITY

ATTEST:

Cassie Z. Brown, City Recorder

By: _____
Terry Palmer, Mayor



COUNCIL AGENDA

June 24, 2014

Agenda Item #4 Planning Commission Appointments

Factual Summation

Please see the attached:

- a. Application for Greg Day
- b. Application for Trevor Hatch
- c. Application for Troy Moultrie
- d. Resolution R14-20

Any question regarding this agenda item may be directed at Sherrie Christensen, Community & Economic Development Director.

The Mayor, City Manager, and City Planner Schow interviewed applicants for the vacancies on the Planning Commission. The Mayor is recommending the attached candidates for appointments. Each of the candidates have excellent credentials and demonstrated a high level of integrity and impartiality. I am very excited to work with them and believe they will be an asset to the Planning Commission. Below I have given a brief overview of each candidate.

Gregory B. Day-Mr. Day has been a resident of Syracuse for the past few years. He previously served on the Planning Commission from 2/8/11 to 11/21/12. He is a civil engineer and has experience presenting to various government boards.

Trevor Hatch-Mr. Hatch is a land surveyor by profession, currently employed by Weber County. He has experience in reviewing plats and working with landowners and developers.

Troy Moultrie-Mr. Moultrie has lived in Syracuse six years. He works in management and has experience dealing with business owners and nonprofit organizations.

RESOLUTION 14-22

**A RESOLUTION OF THE SYRACUSE CITY COUNCIL
APPOINTING TROY MOULTRIE TO THE SYRACUSE CITY
PLANNING COMMISSION WITH HIS TERM EXPIRING JUNE
30, 2017.**

WHEREAS Title 2 of the Syracuse City Code provides for the establishment of a Planning Commission in Syracuse; and

WHEREAS Section 2-1-2 of the Syracuse City Code dictates that each member of the Planning Commission shall serve for a term of four years, and until his successor is appointed; and

WHEREAS Anne Greeson resigned as a Planning Commissioner on May 27, 2014 with her term on the Planning Commission scheduled to expire on the last day of June, 2017; and

WHEREAS Troy Moultrie is a Syracuse City resident and has expressed his desire and willingness to serve on the Planning Commission.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF
SYRACUSE CITY, UTAH, AS FOLLOWS:**

Section 1. Appointment. Troy Moultrie is hereby appointed to serve on the Syracuse City Planning Commission with his term expiring June 30, 2017.

Section 2. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SYRACUSE
CITY, STATE OF UTAH, THIS 24th DAY OF JUNE, 2014.**

SYRACUSE CITY

ATTEST:

Cassie Z. Brown, City Recorder

By: _____
Terry Palmer, Mayor



COUNCIL AGENDA

June 24, 2014

Agenda Item #5

Park Advisory Committee Appointments

Factual Summation

- Any question regarding this agenda item may be directed at Mayor Palmer or Brody Bovero, City Manager
- Please see attached Memorandum and Supporting documentation provided by Cassie Brown, City Recorder and Brody Bovero, City Manager
- Through the City's website, facebook, and twitter pages, and via the City's newsletter and utility bills, advertisements for the Park Advisory Committee appointments were sent out to the public. The Advertisements asked those interested to send in their expressed interest in serving on the committee.
- The purpose of the Parks Advisory Committee is outlined in the City Code as follows:

3.35.040 Duties and responsibilities.



It shall be the duty of the Parks Advisory Committee to act in an advisory and voluntary capacity to the City Council regarding the development of parks, trails and related facilities, programs, policies and priorities. The Parks Advisory Committee should periodically review the City's parks master plan and make appropriate recommendations to the City Council regarding the same. The Parks Advisory Committee should also recommend projects, policies, funding allocations, and other measures, programs, or activities for the development of parks, trails and related facilities within the City. The Parks Advisory Committee shall carry out projects, programs and activities as directed by the City Council.

- The Mayor has conducted interviews with the following individuals, whom he proposes to appoint to the committee:
 - David Hansen

- Russ Sedgwick
- Patrick Egan
- Alan Clark
- Hannah Miller

RESOLUTION R14-23

**A RESOLUTION OF THE SYRACUSE CITY COUNCIL
APPOINTING PARKS ADVISORY COMMITTEE MEMBERS.**

WHEREAS Title Three of the Syracuse City Code provides for the establishment of a Parks Advisory Committee in Syracuse; and

WHEREAS Section 3.35.020 of the Syracuse City Code dictates that each member of the Parks Advisory Committee shall serve for a term of three (3) years, and until his successor is appointed. Section 3.35.020 also dictates that members may be appointed to terms shorter than three years when necessary to provide for staggered terms; and

WHEREAS Three members of the Committee shall be appointed for a three (3) year term with the remaining two members appointed for a two (2) year term.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SYRACUSE CITY, UTAH, AS FOLLOWS:

Section 1. Appointment. David Hansen, Russ Sedgwick, and Alan Clark shall be appointed for a term of three years with their term expiring July 1, 2017. Patrick Egan and Hannah Miller shall be appointed for a term of two years with their term expiring July 1, 2016.

Section 2. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 3. Effective Date. This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF SYRACUSE CITY, STATE OF UTAH, THIS 24th DAY OF JUNE, 2014.

SYRACUSE CITY

ATTEST:

Cassie Z. Brown, City Recorder

By: _____
Terry Palmer, Mayor



COUNCIL AGENDA

June 24, 2014

Agenda Item #6 Authorize Administration to execute contract with Keddington & Christensen LLC for audit services.

Factual Summation

- Any question regarding this agenda item may be directed at Finance Director Stephen Marshall.
- It has been several years since the City has put a request for proposal (RFP). It is good practice to place this service out to bid over 3-5 years. Our current auditor's Wood, Richards, & Associates have conducted our audits for the past several years. They have done a great job and provided a great service to the City.
- Syracuse City put out a competitive RFP for audit services. We had a total of 9 auditing firms submit a bid for services. I have included an evaluation sheet with the packet information for your review. The firms were rated on cost (0-35 points), qualifications of staff (0-20 points), technical experience of firm (0-20 points), and responsiveness of proposal (0-25 points).
- All the firms met the minimum requirements to be accepted for the audit RFP. The firm that scored the highest combined score in all four areas was Keddington & Christensen LLC. They scored 100 points out of 100. They were one of the lowest cost firms and also have the best qualifications to perform the audit. Based on this information, I would recommend awarding the contract for audit services to Keddington & Christensen LLC.
- I have included in the packet the proposed contract for audit services with Keddington & Christensen.

Staff Recommendation

- *Authorize Administration to execute contract with Keddington & Christensen LLC for audit services.*

	1	2	3	4	5	6	7	8	9	
	Firm Name	Firm Name	Firm Name	Firm Name	Firm Name	Firm Name	Firm Name	Firm Name	Firm Name	Firm Name
Audit: Syracuse City	Hansen, Bradshaw, Malmrose & Erickson, PC	Wisan, Smith, Racker & Prescott, LLP	Ulrich & Associates	Christensen, Palmer & Ambrose	Karren, Hendrix, Stagg, Allen & Company	Keddington & Christensen	Pinnock, Robbins, Posey, & Richins	Hawkins, Cloward, & Simister, LC	Wood Richards & Associates	
	Points									
1. Mandatory Criteria:	Accept/Reject	Accept	Accept	Accept	Accept	Accept	Accept	Accept	Accept	Accept
Licensed		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Independence		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Nondiscrimination		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
CPE		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Deadlines		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2. Responsiveness of Proposal:	0-25	25	25	20	25	25	25	25	25	25
Proposal Procedures Reasonable		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Staff Levels Assigned Reasonable		Yes - 4 -6 auditors	Yes - 4 -6 auditors	Yes - 4 -6 auditors	Yes - 4 auditors	Yes - 4 auditors	Yes - 4 auditors	Yes - 4 auditors	Yes - 4 auditors	Yes - 4 auditors
Estimated Report Date and presentation to council		November 7th	No later than December 6th	December 10th - 30th	First of November	December	Mid November	Mid November	November 1st	November 1st
Reasonableness of Hours(Fin Audit Only/Excluding Clerical)										
1st Year Hours		185 Hours	270 Hours	195 Hours	190 Hours	400 Hours	350 Hours	180 Hours	250 Hours	200 Hours
2nd Year Hours		165 Hours	270 Hours	195 Hours	190 Hours	400 Hours	350 Hours	180 Hours	250 Hours	200 Hours
3rd Year Hours		165 Hours	270 Hours	195 Hours	190 Hours	400 Hours	350 Hours	180 Hours	250 Hours	200 Hours
Total Hours		515 Hours	810 Hours	585 Hours	570 Hours	1200 Hours	1050 Hours	540 Hours	750 Hours	600 Hours
3. Technical Experience of Firm, Size and Structure, Location	0-20	20	15	15	15	10	20	10	10	20
Technical Knowledge of new GASB Standards		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
External QC Report-No Significant Problems		Yes - No Problems	Yes - No Problems	Not Submitted	Yes - No Problems	Yes - not most recent report	Yes - No Problems	Yes - No Problems	Yes - No Problems	Yes - No Problems
Comparable Audits of Cities the Size of Syracuse		Yes - 9 cities same size or larger that Syracuse	Yes - 3 cities same size or larger that Syracuse	Yes - 2 cities same size 7 of smaller cities that Syracuse	Yes - 3 cities same size or larger that Syracuse	Yes - 2 cities same size or larger that Syracuse	Yes - 8 cities same size or larger that Syracuse	Yes - 1 city same size or larger that Syracuse	2 Larger County Audits	Yes - 5 cities same size or larger that Syracuse
Will help prepare and compile audit report, GFOA Certificate, etc		Yes	Yes - with extra charge	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Have an effective audit scope, will meet timeline and deadlines		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Size of Firm, number of employees, in business date		1 location - 21 Auditors established in 1980	1 location - 59 Auditors established in 1985	1 location - 9 Auditors established in 1994	1 location - 6 Auditors established in ?	1 location - 6 Auditors established in 1970	1 location - 7 Auditors established in ?	1 location - 13 Auditors established in 1944	1 location - 51 Auditors established in 1951	1 location - 6 Auditors established in ?
Geographical Location of key personnel and responsible office		Bountiful	Salt Lake City	Ogden	Ogden	Salt Lake City	Salt Lake City	Salt Lake City	Orem	Ogden
4. Qualifications of Staff	0-20	20	20	15	15	15	20	15	20	20
Total years of Experience - Partner Level		35 Years	23 - 35 Years	23 - 35 Years	25 - 35 Years	30 Years	32 Years	15 - 38 Years	19 - 33 Years	30 Years
Total years of Experience - Manager Level		12 -14 Years	8 Years	12 -15 Years	-	?	5 - 8 Years	15 Years	12 Years	15 Years
Total years of Experience - Staff Level		3-8 Years	2 - 5 Years	?	2 Years	?	2 Years	?	3 Years	5 -7 Years
Local Government Experience		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Staff Training and Academic Experience		80+ HRS CPE	80+ HRS CPE	80+ HRS CPE	80+ HRS CPE	80+ HRS CPE	80+ HRS CPE	80+ HRS CPE	80+ HRS CPE	80+ HRS CPE
5. Cost	0-35	25	5	5	25	35	35	25	10	25
Not to Exceed Cost of the Audit - 1st Year		\$13,160	\$21,000	\$19,950	\$12,750	\$10,500	\$10,900	\$13,450	\$18,603	\$13,000
Not to Exceed Cost of the Audit - 2nd Year		\$13,160	\$21,600	\$20,500	\$12,950	\$10,500	\$10,900	\$13,950	\$19,161	\$13,000
Not to Exceed Cost of the Audit - 3rd Year		\$13,160	\$22,200	\$21,200	\$13,150	\$10,500	\$10,900	\$14,450	\$19,736	\$13,000
Total Not to Exceed Cost for all three years		\$39,480	\$64,800	\$61,650	\$38,850	\$31,500	\$32,700	\$41,850	\$57,500	\$39,000
Notes:		None	Extra Charge of \$2,400 for preparation of CAFR. Will Provide 4 hours of consulting at no charge.	None	None	Did not have most recent peer review report.	Audit Partners have had direct experience with cities as finance director and direct knowledge of Caselle	Only one city of comparable size currently under audit.	None	None
Total Points	100	90	65	55	80	85	100	75	65	90

CONTRACT FOR AUDITING SERVICES

BETWEEN
SYRACUSE CITY

and

KEDDINGTON & CHRISTENSEN, LLC,
CERTIFIED PUBLIC ACCOUNTANTS

THIS AGREEMENT, entered into as of this ___ day of _____, 20___, by and between Syracuse City, hereinafter referred to as the "City," and the firm of Keddington & Christensen, LLC, Certified Public Accountants, hereinafter referred to as the "Auditor," provides for audit services for the fiscal years ending June 30, 20__ to June 30, 20__. This Contract also includes a provision, if the City desires, to extend the contract term to a maximum of five years which would include an audit through the fiscal year ending June 30, 20__.

WITNESSETH THAT:

WHEREAS, the City is required by law to cause an audit to be made of the accounts of all officers of the City, and

WHEREAS, the CITY desires to have performed a financial and compliance audit of the City for the fiscal years ending June 30, 20__ to June 30, 20__; and

WHEREAS, if the City receives funds from Federal Government under grants, agreements, and programs which require audits under the guidelines of the Office of Management and Budget (OMB) Circular A-133 for which the City will have a single compliance audit performed on those federal grant funds.

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements set forth herein, the parties hereto, legally intending to be bound, do covenant and agree for themselves and their respective successors and assigns, as follows:

I. AUDITOR'S DUTIES

- A. Standards: The Auditor shall perform all test work and prepare all reports in accordance with the following professional standards and federal audit requirements:
1. Generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants (AICPA), including applicable statements of position and audit guides;
 2. Government Auditing Standards issued by the comptroller General of the United States;
 3. The Single Audit Act as amended by the Single Audit Act Amendments of 1996;
 4. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and
 5. OMB Circular A-133 Compliance Supplement.

B. Reports: The Auditor shall, in accordance with the above noted standards, prepare the following reports:

1. Report on Financial Statements

For the fiscal years ending June 30, 20__ to June 30, 20__, the Auditor, in accordance with generally accepted auditing standards, as promulgated by the AICPA, the AICPA *Audits of State and Local Governmental Units* audit and accounting guide, and the *Government Auditing Standards*, published by the U.S. General Accounting Office, shall audit the financial statements and records of the City and shall issue an Auditor's opinion on the City's financial statements (with an in-relation-to opinion on combining and supplementary information). Such financial statements shall be prepared in conformity with generally accepted accounting principles. Reports on internal control and compliance, as referred below, shall also be issued.

The City is responsible for the preparation of its financial statements in conformity with generally accepted accounting principles. The Auditor will assist the City in drafting and typing the financial statements, and will assist management's efforts to obtain the Government Finance Officers Association's Certificate of Achievement of Excellence in Financial Reporting.

2. Management Report Based on the Audit of the Financial Statements

The following three sections of this report should be bound together in a single document.

(a) Report on Internal Controls Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

The Auditor shall report on their testing of compliance with federal and state laws and regulations performed as part of the financial and compliance audit. The report must identify occurrences of noncompliance with laws and regulations that are material and all instances or indications of illegal acts which could result in criminal prosecution. The report must contain a statement of positive assurance on items tested.

The Auditor shall report on their understanding of the City's internal control over financial reporting and the assessment of control risk made as part of the financial and compliance audit. The report shall identify as a minimum: (a) the scope of the Auditor's work in obtaining an understanding of the City's internal control over financial reporting and in assessing the control risk and (b) the deficiencies, significant deficiencies, and material weaknesses, identified as a result of the Auditor's work in understanding and assessing the control risk.

(b) Findings and Recommendations

The Auditor shall report findings and recommendations relative to compliance with laws and regulations, internal control over financial reporting, adherence to generally accepted accounting principles, and efficiency of operations. The

report shall contain all significant deficiencies and all instances or indications of illegal acts.

The Auditor shall request written responses and corrective action plans, where necessary, from City officials for each recommendation and shall include such responses in the report.

(c) Status of Prior Findings and Recommendations

The Auditor shall also report on the City's progress in implementing prior audit recommendations.

3. Single Audit Report (If Applicable)

If Applicable, the Auditor, in accordance with the standards cited above and the additional standards contained in the Single Audit Act as amended by the Single Audit Act Amendments of 1996, OMB Circular A-133, and AICPA standards related to compliance auditing, shall issue the following reports: (These reports shall be bound together with the City's Schedule of Expenditures of Federal Awards and accompanying Notes.)

(a) Report on Federal Awards: This report covers major program compliance, internal controls over federal awards, and the Schedule of Expenditures of Federal Awards.

- (1) The Auditor shall express an opinion as to whether the City complied, in all material respects, with the specific requirements applicable to major federal financial assistance programs. This opinion may be included as part of the Auditor's Report on Financial Statements required by paragraph I. B1.
- (2) The Auditor shall express an opinion as to whether the City complied, in all material respects, with the compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs identified in the summary of Auditor's results section of the schedule of findings and questioned costs.
- (3) The report is required to address the Auditor's consideration of the internal control policies and procedures over compliance with requirements that could have a direct and material effect on major federal programs. This report should be prepared in accordance with the criteria set forth in Statement on Auditing Standards (SAS) No. 78, *Consideration of the Internal Control in a Financial Statement Audit*, SAS No. 60, *Communication of Internal Control Structure Related Matters Noted in an Audit*, and SAS No. 74, *Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance*.

- (4) The report should comply with SAS No. 29, *Reporting on Information Accompanying the Basic Financial Statements in Auditor Submitted Documents*. The report must reference to the audit having been performed in accordance with standards for financial and compliance audits contained in the *Governments Auditing Standards*, to meet the requirements of the OMB Circular A-133.
- (b) Schedule of Findings and Questioned Costs: This report should include the following three components as required by OMB Circular A-133:
- (1) A summary of the Auditor's results, including:
 - A) The type of report the Auditor issued on the financial statements;
 - B) Where applicable, a statement that reportable conditions in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses;
 - C) A statement as to whether the audit disclosed any noncompliance which is material to the financial statements;
 - D) Where applicable, a statement that reportable conditions in internal control over major programs was disclosed by the audit and whether any such conditions were material weaknesses;
 - E) The type of report the Auditor issued on compliance for major programs;
 - F) A statement as to whether the audit disclosed any audit findings which the Auditor is required to report in accordance with OMB Circular A-133;
 - G) An identification of major programs;
 - H) The dollar threshold used to distinguish between Type A and Type B programs, as described in OMB Circular A-133; and
 - I) A statement as to whether the City qualified as a low-risk auditee.
 - (2) Findings relating to the financial statements which are required to be reported in accordance with generally accepted government auditing standards (GAGAS).
 - (3) Findings and questioned costs for federal awards, including, where applicable:
 - A) Significant deficiencies in internal control over major programs;
 - B) Material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program;
 - C) Known questioned costs which are greater than \$10,000, or are likely greater than \$10,000, for a type of compliance requirement for a major program;
 - D) Known questioned costs which are greater than \$10,000 for a Federal program which is not audited as a major program;
 - E) The circumstances concerning why the Auditor's report on compliance for major programs is other than an unqualified opinion;
 - F) Known fraud affecting a Federal award; and
 - G) Instances where the results of audit follow-up procedures disclosed that the summary schedule of prior audit findings prepared by the City materially misrepresent the status of any prior audit finding.

- (4) The Auditor shall request a written corrective action plan from City officials for each finding included in the Schedule of Findings and Questioned Costs. The corrective action plan shall provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. The corrective action plan shall be bound with the single audit reports.

4. Report on State Legal Compliance

For the fiscal years ending June 30, 20__ to June 30, 20__ the Auditor, in accordance with the *State of Utah Legal Compliance Audit Guide*, shall issue the following reports bound together in a single document:

(a) Report on State Legal Compliance

The Auditor shall express an opinion on the City compliance with the state legal requirements identified in the *State of Utah Legal Compliance Audit Guide*.

(b) The Auditor's Management Letter

The Management Letter shall identify any reportable conditions in internal controls over state legal compliance and all instances of noncompliance with state legal issues discovered by the Auditor.

(c) City's Response to the Management Letter

The Auditor shall bind the City's response with the Auditor's Management Letter.

C. Other Services: The Auditor shall perform the following services in conjunction with preparation of the above reports:

1. Delivery of Reports

- (a) All reports shall be addressed to the City.
- (b) The Auditor is to deliver a draft of the Report on the Financial Statements to the City no later than mid-November.
- (c) The Auditor is to deliver 5 copies of the final Report on the Financial Statements to the City no later than mid-November.
- (d) The Auditor is to deliver 5 copies of the Management Report Based on the Audit of the Financial Statements to the City no later than mid-November.
- (e) The Auditor is to deliver 5 copies of the Single Audit Report, if applicable, to the City no later than mid-November.
- (f) The Auditor is to deliver 5 copies of the Report on State Legal Compliance to the City no later than mid-November.
- (g) The deadlines noted above may be extended by the City if, in the opinion of the City, circumstances existing beyond the control of the Auditor prevent completion by that date.
- (h) Consider having the Auditor transmit an electronic copy of all reports which they are associated with to the Office of the Utah State Auditor.

2. Availability of Working Papers
The Auditor agrees to make available all working papers, audit programs, and time control records associated with the audit of the City upon request by the City during performance of the audit or at the completion of the audit, for a quality control review. The Auditor also agrees to furnish copies of all working papers, audit programs and time control records upon request. Working papers and reports shall be retained by the Auditor for a minimum of three years from the date of the audit report. These same documents will be made available to federal and state agencies in accordance with OMB Circular A-133 and state law.
3. Inform CITY of the Following:
 - (a) Irregularities
The Auditor shall promptly inform the City regarding any indication of errors, irregularities or illegal acts that may come to their attention in connection with the audit.
 - (b) Changes in Personnel
The Auditor agrees to notify the City in writing prior to changes of partner, manager, supervisor or senior personnel obligated in the Auditor's bid proposal.

II. CITY'S DUTIES

The City shall furnish the following to the Auditor:

- A. All financial records, books of accounts, supporting documents, and other related records for and related to the period being audited.
- B. Copies of City ordinances, minutes of Council meetings, policy directives, grant agreements, contracts, leases, budgets, laws, and other pertinent documents or data, and such other information as may be required for the audit.
- C. A management representation letter confirming oral representations made to the Auditor.
- D. Adequate working space and other facilities for the conduct of the audit.
- E. All working papers normally prepared by the City in connection with the accounting system, all original documents, as requested, evidencing audited transactions.
- F. Assistance of personnel in all reasonable requests from the Auditor as the City staff time and budget will permit, including, but no limited to, the preparation of account analyses, summaries, and other working papers requested.

III. FEE PROVISIONS

- A. It is understood that the not-to-exceed fee, including all out-of-pocket expenses, for the services of the Auditor, as set forth in Section I. above, shall be \$10,900. The not-to-exceed fee consists of \$10,900 for the financial audit services. If needed, the City will pay \$1,200 in additional cost for single audit services. Billings for interim test work may be submitted to the City for payment and will be paid within 30 days of receipt of invoice.
- B. The City shall have the option to extend this contract to the succeeding two (2) fiscal years beyond the original three (3) year term. If this option is exercised, the not-to-exceed fee, including all out-of-pocket expenses, for the services of the Auditor will be \$10,900, for the financial audit services. If needed, the City will pay \$1,200 in additional cost for single audit services.

- C. Separate progress billings to the City are allowed for time and expense incurred during the audit with the stipulation that progress billings cannot exceed 75% of the fees stated above. A detailed statement of the current and cumulative hours incurred shall be submitted with each billing. The statement of actual hours incurred must separately report hours incurred for services performed in connection with the financial audit and hours incurred for services performed in connection with the single audit.
- D. Final payment shall be made upon completion of the audit and upon receipt of the Auditor's reports as stipulated in paragraph I.C.1., a final statement of actual hours incurred as described in paragraph III.C., and the final billing.
- E. It is expressly understood and agreed that in no event will the amounts to be paid by the City to the Auditor under this contract exceed the fee and conditions made a part of this contract.
- F. Payments by the City are expressly subject to appropriation therefore, and in the absence thereof, this Contract shall be terminated forthwith.

IV. **STANDARD OF CARE**

- A. The services of Auditor and its subcontractors and subconsultants at any tier, if any, shall be performed in accordance with the standard of care exercised by licensed members of their respective professions having substantial experience providing similar services which similarities include the type, magnitude and complexity of the services that are the subject of this Contract. The Auditor shall be liable to the City for claims, liabilities, additional burdens, penalties, damages or third party claims (i.e. another contractor's claim against the City), to the extent caused by wrongful acts, negligence, errors or omissions that do not meet this standard of care.

V. **INDEMNIFICATION**

- A. The City assumes no liability for any legal expenses, other than for its own defense.
- B. The Auditor hereby agrees to indemnify and save harmless the City and its officers, agents, and employees, from and against any and all loss, damage, injury, liability, and claims thereof, including claims for personal injury or death, howsoever caused, resulting directly or indirectly, from the performance of the contract by the Auditor.

VI. **AUDITOR REPRESENTATIONS**

- A. The Auditor confirms that he is independent of the City as defined in the AICPA's Rules of Conduct, Rule 101, and the requirements of the *Government Auditing Standards*, published by the U.S. General Accounting Office.
- B. The Auditor confirms that he is properly licensed for public practice as a certified public accountant in the State of Utah and that he does not have a record of substandard work.
- C. The Auditor agrees not to discriminate against any individual because of race, color, religion, age, sex, handicap, or national origin, and that these shall not be a factor in consideration for employment, selection for training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.
- D. Said Auditor shall be an independent contractor, and as such, shall have no authorization, express or implied, to bind the City or its agencies, in any agreement, settlement, liability, or understanding whatsoever, and shall not perform any acts as agent for the City except as herein expressly set forth.

VII. CONTRACT MODIFICATION, TERMINATION

- A. This Contract may be amended, modified, or supplemented only by written amendment to this Contract, executed by authorized persons of the parties hereto, and attached to the original signed copy of this Contract. Automatic renewals do not apply to this Contract.
- B. This Contract may be terminated, with cause by either party, in advance of the specified termination date, upon written notice being given by the other party. The party in violation will be given ten (10) working days after notification to correct and cease the violations, after which this Contract may be terminated for cause. This Contract may be terminated without cause, in advance of the specified expiration date, by either party, upon sixty (60) days prior written notice being given to the other party. On termination of this Contract, all accounts and payments will be processed according to the financial arrangements set forth herein for approved services rendered up to the date of notice of termination under this Contract.
- C. In the event of such termination, the Auditor shall be compensated for services properly performed under this Contract up to the effective date of the notice of termination. The Auditor agrees that in the event of such termination for cause or without cause, Auditor's sole remedy and monetary recovery from the City is limited to full payment for all work properly performed as authorized under this Contract up to the date of termination as well as any reasonable monies owed as a result of the Auditor having to terminate contracts necessarily and appropriately entered into by the Auditor pursuant to this Contract. Auditor further acknowledges that in the event of such termination, all work product, which includes but is not limited to all manuals, forms, contracts, schedules, reports, and any and all documents produced by Auditor under this Contract up to the date of termination are the property of the City and shall be promptly delivered to the City.

VIII. MISCELLANEOUS

- A. **Reviews, Limitations.** The right of the City or the Office of the Utah State Auditor to perform plan checks, plan reviews, other reviews and/or comment upon the services of the Auditor, as well as any approval by the City or Office of the Utah State Auditor, shall not be construed as relieving the Auditor from its professional and legal responsibility for services required under this Contract. No review by the City or any entity/user, approval or acceptance, or payment for any of the services required under this Contract shall be construed to operate as a waiver by the City of any right under this Contract or of any cause of action arising out of the performance or nonperformance of this Contract, and the Auditor shall be and remain liable to the City in accordance with applicable law for all damages to the City caused by the wrongful acts, errors and/or omissions of the Auditor or its subcontractors or subconsultants at any tier, if any.
- B. **Assignment, Subcontract.** Auditor shall not assign, sell, transfer, subcontract or sublet rights, or delegate responsibilities under this Contract, in whole or in part, without the prior written approval of the City.
- C. **Force Majeure.** Neither party will be held responsible for delay or default caused by fire, riot, acts of God and/or war which is beyond that party's reasonable control. The City may terminate this Contract after determining such delay or default will reasonably prevent successful performance of this Contract.
- D. **Governing Law.** This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Utah, without regard to its conflict of laws rules.

IN WITNESS THEREOF, the City and the Auditor have executed this contract as of the date first indicated above.

Keddington & Christensen, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Partner

Date

Syracuse City

Terry Palmer, Mayor

Date

ATTEST:

Cassie Brown, City Recorder