

MINUTES OF THE
SPECIAL MEETING
OF THE BOARD OF TRUSTEES OF
MAGNA WATER DISTRICT

A special meeting of the Board of Trustees of the Magna Water District was held Thursday, June 24, 2021, at 10:00 a.m., at the Magna Water District General Office, Kim Bailey Board Room, located at 8885 West 3500 South, Magna, UT.

Trustees Present:

Mick Sudbury, Chairman
Jeff White, excused
Dan Stewart

Staff Present:

Clint Dilley, General Manager
LeIsle Fitzgerald, Controller
Trevor Andra, District Engineer
Raymond Mondragon, Water Operations Manager
Dallas Henline, Wastewater Operations Manager
Mandy Whitmore, Accountant

Also Present:

Phyl Warnock, Keddington & Christensen, LLC

Call to Order: Mick Sudbury called the meeting to order at 10:30 am.

Public, Board, Staff join in the Pledge of Allegiance.

Welcome the Public and Guests: Chairman welcomed those in attendance.

Presentation of 2020 Audited Financial Statements by Keddington & Christensen, LLC:

Phyl Warnock with Keddington & Christiansen, presented to the Board the audited 2020 Financial Statements. Phyl indicated there were no uncorrected misstatements as a result of the audit, there were no material corrections related to the audit, that was identified, and that Management was not aware of. Phyl stated, "in their opinion, the financial statements present fairly, in all material respects, the respective financial position of Magna Water District, as of December 31, 2020, and the changes in financial position, and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America". Phyl read from the supplemental report the insert addressing the District's internal control: "In planning and performing the audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control." At times during the audit of the internal controls, there are findings, however, this year there were no internal control findings. The

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audit also includes audit of state compliance in accordance with the State Compliance Audit Guide. There were two significant deficiencies reported during the audit; 1. Open and Public Meetings Act, 2. Budgetary Compliance. Management has addressed the findings and has implemented procedures to ensure these compliance findings will not occur in the future.

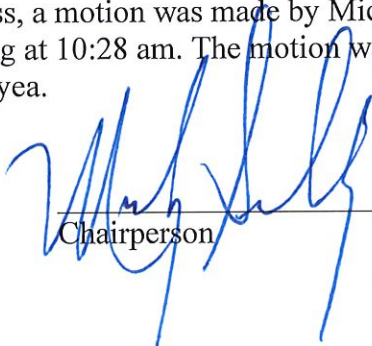
Motion to approve the presented 2020 Audited Financial Statements: A motion was made by Mick Sudbury, seconded by Dan Stewart, to approve the District's 2020 Audited Financial Statements as presented. The motion was as approved as follows: Mick Sudbury, yea and Dan Stewart, yea.

Discussion and possible motion to approve an employee, passenger, and District vehicle to participate in Magna Independence Day Celebration parade on July 3, 2021: A motion was made by Mick Sudbury, seconded by Dan Stewart, to approve an employee, passenger, and a District vehicle to participate in the Magna 4th of July parade. The motion was approved as follows: Mick Sudbury, yea and Dan Stewart, yea.

Adjourn: Having no further business to discuss, a motion was made by Mick Sudbury, seconded by Dan Stewart, to adjourn the meeting at 10:28 am. The motion was approved as follows: Dan Stewart, yea, and Mick Sudbury, yea.



Attest



Chairperson