

**Southwestern Water Conservation District
Board of Directors Special Meeting via Zoom
September 23, 2024**

Present: J.R. Ford Kenny Heldman Rusty Hinger
Amy Huff Gerald Koppenhafer Jenny Russell
David Guilliams Charlie Smith

Absent: Dagan Chadd

Staff: Steve Wolff, General Manager
Monika Rock, Programs Coordinator

Consultants: Beth Van Vurst, General Council, Van Vurst Law, LLC.
Michelle Sainio, MBE CPAs (Formally Fredrick Zink and Associates)
Kimberly Luay, MBE CPAs (Formally Fredrick Zink and Associates)

1.0 Call to Order – Roll Call and Verification of Quorum

Vice President J.R. Ford called the meeting to order at 12:00 p.m. Roll was taken and a quorum was established.

2.0 Approve the Agenda

There was unanimous consent to approve the agenda.

3.0 Review & Possible Acceptance of FY2022 Audit Report

Michelle Sainio, Frederick Zink & Associates (FZA) walked through the FY2023 Audit document, noting changes from FY2022. FZA acknowledged that they have had significant turnover in the firm, leading to delays in completing the work. FZA's audit of the District issued an unmodified opinion, which is the best opinion they can issue. This means there was nothing that has been materially misstated. FZA attains reasonable assurance since they do not look at every transaction. During the overview, the board noted the following edits to make:

1. Charlie Smith wanted Michelle to confirm that the Red Mountain Pass land was included in the capital assets.
2. The first sentence in the Capital Assets section needs to be modified to reflect that the District did have capital assets.
3. Jenny Russell asked that the numbers on the Lease Agreement Table, page 21 – be checked. The values for 2028 seemed inaccurate.

Michelle recommended the District increase Capital assets to \$2,500 or \$5,000 versus the current \$1,000. Steve said that we would take this to the board at our October Board Meeting.

Charlie Smith moved to accept the 2023 audit with the revisions discussed today and to direct staff to file the audit. Rusty Hinger seconded the motion. The motion passed unanimously.

6.0 Questions & Comments from the Public

No public were in attendance.

7.0 Adjournment

Jenny Russell adjourned the meeting at 12:55 p.m.

Jenny Russell, President