

2 The Lindon City Council held a regularly scheduled meeting on **Tuesday, December 17,**
4 **2019, beginning at 7:00 pm** in the Lindon City Center, City Council Chambers, 100
North State Street, Lindon, Utah.

6 **REGULAR SESSION** – 7:00 P.M.

8 Conducting: Jeff Acerson, Mayor
Pledge of Allegiance: Jeff Acerson
10 Invocation: Jake Hoyt

12 **PRESENT** **EXCUSED**

Jeff Acerson, Mayor
14 Jacob Hoyt, Councilmember
Van Broderick, Councilmember
16 Carolyn Lundberg, Councilmember
Mike Vanchiere, Councilmember – arrived 7:20
18 Randi Powell, Councilmember
Adam Cowie, City Administrator
20 Brian Haws, City Attorney
Mike Florence, Planning Director
22 Kathryn Moosman, City Recorder

- 24 1. **Call to Order/Roll Call** – The meeting was called to order at 7:00 p.m.
- 26 2. **Presentations/Announcements** –
- 28 a) **Comments/Announcements from Mayor and Council** – There were no
announcements at this time.
- 30 b) **Presentation: Lindon Character Connection** – Kathy Allred was in attendance
to present awards to students for the 2019 Character Connection Program as
32 follows: Jason (Lindon Elementary) Responsibility for January, Emma (Lindon)
Forgiveness for February, Beth (Aspen Elementary) Respect for March, Valerie
(Aspen) Compassion for April, Maddi (Aspen) Loyalty for May, Asher (Lindon)
34 Family Unity for June, Conner (Aspen) Family Fun for July, Joel (Lindon)
Community for August, Karsten (Lindon) Dedication for September, Brielle
36 (Lindon) Diversity for October, Jordyn (Lindon) Gratitude for November, Zoey
(Lindon) Love for December.
- 38 c) **Presentation: Utah Transit Authority (UTA)** – Trustee Kent Millington was in
attendance and discussed the UTA transit services, community engagement, and
40 future UTA service planning followed by discussion.
- 42 d) **Presentation: PG/Lindon Chamber of Commerce** – Chamber President, Eric
Jensen was in attendance and presented the PG/Lindon Chamber of Commerce
updates of membership and events followed by discussion.
- 44
- 46 3. **Approval of Minutes** – The minutes of the regular meeting of the City Council
meeting of December 3, 2019 were reviewed.

2 COUNCILMEMBER BRODERICK MOVED TO APPROVE THE MINUTES
OF THE REGULAR CITY COUNCIL MEETING OF DECEMBER 3, 2019 AS
4 AMENDED OR CORRECTED. COUNCILMEMBER POWELL SECONDED THE
MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

6 COUNCILMEMBER HOYT AYE
COUNCILMEMBER BRODERICK AYE
8 COUNCILMEMBER LUNDBERG AYE
COUNCILMEMBER VANCHIERE AYE
10 COUNCILMEMBER POWELL AYE
THE MOTION CARRIED UNANIMOUSLY.

12
14 **4. Open Session for Public Comment** – Mayor Acerson called for any public
comment not listed as an agenda item. There were no public comments.

16 **5. Consent Agenda Items** – There were no consent agenda items for approval.

18 **CURRENT BUSINESS**

20 **6. Review & Action – Financial Audit Report for Fiscal Year 2018-2019.**

22 Representatives from Keddington & Christensen, LLP and Lindon City Finance
Director, Kristen Colson, will present for the City Council’s acceptance the city’s
24 annual financial audit report, included as part of the Comprehensive Annual
Financial Report (CAFR) for fiscal year ended June 30, 2019.

26 Adam Cowie, City Administrator, led this agenda item by explaining in accordance
with State Law, the City is required to annually have a complete financial audit
28 performed by an independent auditing firm. Keddington & Christensen, LLP (K&C) has
performed the audit for the 2018-19 (FY2019) fiscal year ending June 30, 2019.

30 Mr. Cowie stated over the last several months Keddington & Christensen, LLP
has been reviewing the City’s financial records, policies, and procedures. He noted K&C
32 are in attendance tonight to discuss the audit and any associated findings with the
Council. Mr. Cowie stated Staff recommends that the City Council accept the FY2019
34 audit as presented. He then referenced the FY2019 Annual Financial Statements included
as part of the CAFR and the Auditor’s Supplementary Report. He then turned the time
36 over to the representatives from K&C and the Lindon City Finance Director to present
the report and answer any questions.

38 Mr. Phyl Warnock, representing Keddington & Christensen, was in attendance
along with Kristen Colson, Lindon City Finance Director to present the audit and any
40 associated findings with the Council. Mr. Warnock explained the Council is over the
financial governance of the city and is responsible for overseeing the financial audit.

42 Mr. Warnock stated their responsibility is to express opinions on these financial
statements based on their audit. They conducted the audit in accordance with generally
44 accepted auditing standards. Those standards require that they plan and perform the audit
to obtain reasonable assurance about whether the financial statements are free from
46 material misstatement.

2 Mr. Warnock explained an audit involves performing procedures to obtain audit
4 evidence about the amounts and disclosures in the financial statements. The procedures
6 selected depend on the auditor's judgment, including the assessment of the risks of
8 material misstatement of the financial statements, whether due to fraud or error. In
10 making those risk assessments, the auditor considers internal control relevant to the
12 City's preparation and fair presentation of the financial statements in order to design
14 audit procedures that are appropriate in the circumstances, but not for the purpose of
expressing an opinion on the effectiveness of the City's internal control so, accordingly,
they express no such opinion. An audit also includes evaluating the appropriateness of
accounting policies used and the reasonableness of significant accounting estimates made
by management, as well as evaluating the overall presentation of the financial statements.
They believe that the audit evidence they have obtained is sufficient and appropriate to
provide a basis for our audit opinions.

16 Mr. Warnock further stated they do not express an opinion or provide any
18 assurance on the information because the limited procedures do not provide them with
20 sufficient evidence to express an opinion or provide any assurance. Their audit was
22 conducted for the purpose of forming opinions on the financial statements that
collectively comprise Lindon City Corporation's basic financial statements. He noted the
introductory section, combining and individual nonmajor fund financial statements,
budgetary comparison schedules, and statistical section are presented for purposes of
additional analysis and are not a required part of the basic financial statements.

24 Mr. Warnock stated in their opinion, the combining and individual nonmajor fund
26 statements and budgetary comparison schedules are fairly stated in all material respects in
28 relation to the financial statements as a whole. The introductory and statistical sections
have not been subjected to the auditing procedures applied in the audit of the basic
financial statements, and accordingly, they do not express an opinion or provide any
assurance on them.

30 Mr. Warnock stated the purpose of the report is to describe the scope of their
32 testing of internal controls over financial reporting and compliance and the results of that
34 testing and not to provide an opinion on the effectiveness Lindon City Corporation's
internal control over financial reporting or on compliance. That report is an integral part
of an audit performed in accordance with Government Auditing Standards and should be
considered in conjunction with this report in considering the results of the audit.

36 Mr. Warnock stated in planning and performing their audit of compliance, they
38 considered the City's internal control over compliance with the state compliance
40 requirements to determine the audit procedures that are appropriate in the circumstances
42 for the purpose of expressing an opinion on compliance with those state compliance
44 requirements and to test and report on internal control over compliance in accordance
with the State Compliance Audit Guide, but not for the purpose of expressing an opinion
on the effectiveness of internal control over compliance. Accordingly, they do not
express an opinion on the effectiveness of the City's internal control over compliance.
Mr. Warnock stated he is happy to report there were no findings during the audit this year
and this is a very clean audit. They also appreciate the opportunity to do the audit for the
city.

2 At this time, Mr. Warnock asked if there were any questions. There was some
4 general discussion with the Council on the report presented. Mr. Warnock stated city staff
is doing a great job and they enjoyed working with Ms. Colson and staff on the audit.

6 Ms. Colson mentioned the Comprehensive Annual Financial Report (CAFR) noting
she adds aspects to this report to make it more encompassing and the statistical section at
8 the end gives a 10-year view on a lot of issues. She noted she will send the report to the
Government Finance Officers Association for review for an award of which this will be the
9th year (if awarded). She noted the digital version will be on the city website for anyone to
10 have access to.

12 Mayor Acerson called for any further comments or discussion from the Council.
Hearing none he called for a motion.

14 COUNCILMEMBER VANCHIERE MOVED TO ACCEPT THE AUDIT
REPORT AS PRESENTED FOR FISCAL YEAR ENDED JUNE 30, 2019.

16 COUNCILMEMBER HOYT SECONDED THE MOTION. THE VOTE WAS
RECORDED AS FOLLOWS:

18 COUNCILMEMBER HOYT	AYE
COUNCILMEMBER BRODERICK	AYE
20 COUNCILMEMBER LUNDBERG	AYE
COUNCILMEMBER VANCHIERE	AYE
22 COUNCILMEMBER POWELL	AYE

THE MOTION CARRIED UNANIMOUSLY.

- 24
- 26 7. **Closed Session — Closed Executive Session.** The Mayor and City Council
pursuant to Utah Code 52-4-205 may vote to enter into a closed executive session
28 for the purpose of discussion of pending or reasonably imminent litigation. This
session is closed to the general public.

30 COUNCILMEMBER POWELL MADE A MOTION TO ENTER INTO A
CLOSED EXECUTIVE SESSION FOR THE PURPOSE OF DISCUSSING PENDING
32 OR IMMINENT LITIGATION. THIS SESSION IS CLOSED TO THE GENERAL
PUBLIC PER UTAH CODE 52-4-205. COUNCILMEMBER BRODERICK
34 SECONDED THE MOTION. THE VOTE WAS RECORDED AS FOLLOWS:

36 COUNCILMEMBER HOYT	AYE
COUNCILMEMBER LUNDBERG	AYE
COUNCILMEMBER BRODERICK	AYE
38 COUNCILMEMBER VANCHIERE	AYE
COUNCILMEMBER POWELL	AYE

40 THE MOTION CARRIED UNANIMOUSLY.

42 COUNCILMEMBER POWELL MADE A MOTION TO CLOSE THE
EXECUTIVE SESSION AND MOVE INTO THE REGULAR CITY COUNCIL
44 SESSION. COUNCILMEMBER LUNDBERG SECONDED THE MOTION. ALL
PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

2 **COUNCIL REPORTS:**

4 **Councilmember Lundberg** – Councilmember Lundberg reported she attended a doTerra
6 luncheon last week where one of the founders spoke on the growth of the company and
8 new facility. She mentioned it would be great to call on doTerra for some strategic
10 partnerships and donations for the city as they do have a philanthropic approach. She
12 also reported Tabitha’s Way also spoke at the luncheon noting they have a huge outreach
14 and they are a great charity; they also take volunteers and donations. She also mentioned
the Valley Visioning survey currently out noting the parameters on the survey are very
interesting; we will see where it goes. She reported several residents have come to her
with concerns about the deer issue and some are indicating there are obstacles with
having to pay the fee for the animal as it benefits an area at large.

16 **Councilmember Hoyt** – Councilmember Hoyt reported he had the opportunity to spend
18 some time with Heath Bateman, Parks and Recreation Director, to get on board with his
new assignment noting he appreciates the opportunity to serve.

20 **Councilmember Broderick** – Councilmember Broderick reported he is happy with the
22 flashing stop signs on the trail; this shows we are trying to do what we can to minimize
24 the safety hazards. He also reported he attended the Provo Bench Irrigation Canal
meeting with the shareholders. He would hope the city would review the bylaws and
feels it would be wise as a city (waterwise) to acquire additional shares if needed as to be
a part of that process as more shares will be coming available.

26 **Councilmember Vanchiere** – Councilmember Vanchiere reported that Councilmember
28 Hoyt will be taking over the Parks and Recreation assignment this new year. He will
30 continue to attend the MHTN meeting and feels they are doing a marvelous job with a lot
of good ideas and it is moving forward; they should have a finished product by the end of
March. He also reported the North Pointe Solid Waste District approved their budget for
the coming year and they also evaluated Roger Harper; things seem to be going well and
they have a good group. He mentioned he will be going with Mike Florence, Planning
Director on a tour of the city in coordination with his new assignment. He also mentioned
he has been attending planning commission meetings.

36 **Councilmember Powell** – Councilmember Powell reported she attended the Engineering
38 Coordination meeting with City Engineer, Noah Gordon and Staff Engineer, Trent
Andrus that was very beneficial and informative. She also mentioned she enjoyed the
employee Christmas party noting it was a well-done event.

40 **Mayor Acerson** – Mayor Acerson had nothing further to report.

42 **Administrator’s Report:** Mr. Cowie reported on the following items followed by
44 discussion.

46 **Misc. Updates:**

- 2 • December Newsletter
- 4 • January newsletter article: Mike Florence - Article due to Kathy Moosman by end of December
- 6 • Reminder that there's NO curb side pick-up for Christmas Trees
- 6 • Lindon Days Grand Marshall
- 8 • Misc. Items

8 **Upcoming Meetings & Events:**

- 10 • December 23rd – City offices close at noon
- 10 • December 24th-25th – Christmas Holiday – City offices closed
- 12 • January 1st – New Year's Holiday – City offices closed
- 12 • January 7th – Oath of Office administered to newly elected Council members
- 14 • January 20th – Martin Luther King Holiday – City offices closed
- 14 • January 29th – ULCT Local Officials Day with Legislature

16 Mayor Acerson called for any further comments or discussion from the Council.
18 Hearing none he called for a motion to adjourn.

20 **Adjourn** –

22 COUNCILMEMBER BRODERICK MOVED TO ADJOURN THE MEETING
24 AT 9:15 PM. COUNCILMEMBER POWELL SECONDED THE MOTION. ALL
24 PRESENT VOTED IN FAVOR. THE MOTION CARRIED.

26 Approved – January 7, 2020

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Kathryn Moosman, City Recorder

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Jeff Acerson, Mayor