

ORDINANCE No. 572
**AN ORDINANCE FORMALLY ESTABLISHING THE GRAND COUNTY BUDGET
ADVISORY BOARD AND DEFINING ITS DUTIES AND FUNCTIONS**

WHEREAS, the Grand County Council, as the legislative authority and governing body of Grand County, Utah, is responsible to adopt the budget for Grand County by resolution as per Utah Code Ann. § 17-36-15;

WHEREAS, the Grand County Council was established as a citizen body whose members are increased and compensation is reduced, and whose members serve on a part-time basis primarily in a legislative, policy-making role per Grand County Code Ann. § 02-04-09;

WHEREAS, the Grand County Council is encouraged to cooperate with and fully utilize the county's appointed boards and commissions, and to give full consideration to information and recommendations communicated by such boards and commissions, in order to maximize citizen participation in county government per Grand County Code Ann. § 02-04-09;

WHEREAS, the Grand County's optional form of government establishes a citizen body and a subsequent need for the Grand County Council to maintain and fully utilize an adequate, competent professional county staff to perform, administer and have day-to-day oversight over the county's operations and functions, pursuant to general policies and directives promulgated by the council per Grand County Code Ann. § 02-04-09;

WHEREAS, the Grand County Council is also encouraged to fully cooperate with the city of Moab and other government entities and to fully utilize all mechanisms legally and practically available to consolidate and share governmental services, functions and facilities, in order to maximize governmental efficiency and economy per Grand County Code Ann. § 02-04-09;

WHEREAS, an informative, transparent, and collaborative tentative budget process between the Grand County Council, County Elected Officials, Grand County Department Heads, and the Budget Officer is essential to provide quality services to the citizens of Grand County and to maintain and enhance economic efficiency of Grand County resources;

WHEREAS, a Budget Advisory Board providing fiscal analysis and planning to the Grand County Council in an advisory capacity will enhance, vastly improve, and increase transparency in the financial decision making process for Grand County;

NOW THEREFORE, be it ordained that the Grand County Council formalizes and establishes the Grand County Budget Advisory Board defining the duties and functions of the Board as contained in Exhibit A.

COUNTY COUNCIL OF GRAND COUNTY, UTAH

This Ordinance was duly and regularly introduced and passed at a regular meeting of the Grand County Council, State of Utah on the 6th day of February, 2018 by the following vote:

AYES: Clapper, Halliday, Hawks, McGann, Paxman, Trim, Wells

NAYS: _____

ABSENT: _____

Attest:

Diana Carroll
Diana Carroll, Clerk/Auditor

Mary McGann
Mary McGann, Chair

EXHIBIT A
THE GRAND COUNTY BUDGET ADVISORY BOARD DUTIES AND FUNCTIONS

Establishment and Purpose.

Section 1. Hereby established is the Grand County Budget Advisory Board (hereafter referred to as the “Board”) for the purpose of advising the Grand County Council on matters pertaining to fiscal policies and procedures, and assisting the Grand County Council in fulfilling the statutory responsibilities contained in the Uniform Fiscal Procedures Act for Counties, Utah Code Ann. § 17-36-1 *et seq.*, and as amended.

Board Organization.

Section 1. The Board shall consist of seven voting members and have the following composition.

The Board consists of seven persons:

- The County’s Auditor shall be a permanent member of the Board.
- The Board shall contain one additional County Elected Official who is not a Council member and not the Grand County Attorney.
- The Board shall contain two County Council members.
- The Board shall contain one non-elected County Department Head.
- The balance of the Board shall be comprised of the designated Grand County Budget Officer (if not one of the persons listed above) and any other registered Grand County voter(s) with a demonstrated interest in, or professional knowledge of budgeting and finance.

Board Responsibilities.

Section 1. Specifically, the Board performs the following advisory functions on an ongoing basis:

- Serves the Grand County Council in an advisory capacity;
- Provides any other budgetary or financial reports required by the Council;
- Reviews county fiscal policies and procedures and advises the Council as to whether they reflect the Council’s goals, expectations and priorities;
- Reviews proposed departmental budgets;
- Helps the Council understand and interpret the financial statements and audit reports;
- Advises the Council on the selection, qualifications, independence and performance of the County’s external auditor;

- Oversees proper external review of the County's audited statements, as well as the organization's financial risk management to include monitoring the internal control environment (17-36-45);
- After the first year in which the Board is formed, review the internal control environment of at least two County Departments or Elected Offices in the County each year, giving highest priority to those handling financial transactions;
- Establish a schedule to ensure that all County Departments and Elected Offices are reviewed at least once every 8 years;
- Report review findings to the County Council and, if appropriate, recommends investigation into potential violations of policies or laws.

Responsibilities Beyond Board's Purview.

Section 1. The Board shall not have supervisory responsibility over and shall have no authority to hire, fire, or discipline Grand County employees or interpret or administer Grand County Employment Policies and Procedures.

Section 2. The Board shall not have responsibility for or authority to make decisions regarding any appropriation of County funds, which shall reside with the County Council and the County employee or supervisor who administers the budget.

Officers of the Board.

Officers elected by the Board shall be elected at the first meeting of every year and serve a term of one year or until a successor is elected from the Board. The officers shall consist of the following positions with their associated duties:

Section 1. Chairperson: The Board shall elect from its members a Chairperson who shall be the presiding officer of the Board. The Chairperson shall be an Elected Official of the County, or the designated Budget Officer. The Chairperson shall be responsible to call meetings, set the agenda, and conduct the meetings.

Section 2. Vice Chairperson: The Board shall elect from its members a Vice Chairperson who shall fulfill the responsibilities in the absence of the Chairperson. The Vice Chairperson shall be an Elected Official of the County, the designated Budget Officer, or a County Employee.

Section 3. Secretary: The Board shall appoint a Secretary to keep all minutes of the meetings and send copies to all Board Members. The Secretary shall assist the Chairperson or Vice Chairperson in preparing an agenda for the meetings, post notices and approved minutes of all Board Meetings and keep records to help the Board perform its function. Once the Board has approved the minutes, the official signed copy of the minutes shall be forwarded to the County Clerk/Auditor for retention. Administrative duties of the Secretary may be delegated to the County Council Administrator or a member of their staff.

Meeting and Business Activities.

Section 1. Four of the seven voting members of the Board shall constitute a quorum.

Section 2. The Board shall hold regular meetings the date and time of which will be advertised at the beginning of each year within the County and noticed to the local newspaper of record. Meetings shall be in compliance with the Open and Public Meetings Act, Utah Code Ann. § 52-4-101 *et seq.*, and as amended.

Section 3. If the Board is reviewing the internal control environment of a Department or Elected Office of one of the Board members, a separate sub-committee shall be formed consisting of at least 5 of the other Board members to conduct the review. The Board member whose Office or Department is being reviewed shall recuse themselves from any votes regarding the review or recommendations stemming from it.

Section 4. The Board shall use *Robert's Rules of Order* in conducting business at its meetings.

Board Member Appointments.

Section 1. The appointment process for Board Members shall be according to the prescribed process approved by Ordinance or Resolution by the Grand County Council. The appointment of members shall be for a term of two years.

Section 2. The members of the Board, except the County Auditor and the designated Budget Officer, are appointed by the Council at the beginning of each year to serve a term of two years. Terms should be staggered so that approximately half of the terms are completed each year. Board members, except the County Auditor and designated Budget Officer, whom are permanent members, may serve up to two consecutive two-year terms.

Vacancies.

Section 1. Vacancies occurring by reason of death, resignation or other cause shall be filled to the date of expiration of the unexpired term by appointment of another person by the County Council.

Removal of Members.

Section 1. The Grand County Council may remove any member of the Board at any time and without cause.

Section 2. The Grand County Council shall consider a recommendation for removing a Board Member if four members of the Board approves such a motion. Any motion from the Board recommending removal should contain findings of facts that support the recommendation.

Reporting

The Board reports directly to the Grand County Council, as communicated by the designated Budget Officer of Grand County.

Adoption of Bylaws.

The Board shall adopt and amend Bylaws for the conduct of their meetings and the management of the Board, as they deem proper, but not inconsistent with Grand County Ordinances and the laws of the State of Utah. Proposed Bylaws shall be adopted in accordance with Grand County Ordinance No. 472 (Chapter 2.18 of the codified Grand County Ordinances).

Compensation and Reimbursement.

Section 1. No compensation shall be paid to Board Members for their services. Expenses may be reimbursed to Board Members when all the following criteria have been met:

- Expense is associated with the Board's business;
- The Grand County Council has appropriated funds for said expense;
- The expense is authorized by the Grand County Council Administrator; and
- The Board Member submits the necessary paperwork required by the County for reimbursement.