

# Auditors hand down scathing review of Jordanelle Special Service District

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Wave Co-Publisher

The Office of the Utah State Auditor handed down an audit of the Jordanelle Special Service District (JSSD) that paints a less-than-rosy picture of the management of the water district alleging the office failed to keep required records, was mismanaged for years, and even endeavored to impede the progression of the audit.

The findings state, "The District's weak control environment has also been evident as the District has resisted, delayed, and opposed our requests for information.... Given the volume of missing records and the claims of a litigation hold, we are concerned with the disregard for reasonable record keeping and whether there was a concerted effort to impair our audit... The district's response is consistent with the district's approach throughout the audit, which has been to defend inappropriate activity and cloud relevant facts by distorting, deflecting and manipulating facts and information," the audit said.

The findings also stated that due to the lack of records, auditors could not prove whether misconduct occurred by the JSSD management.

Wasatch County Councilman Mike Kohler, who is the current chairman of the JSSD governing board

contends the reason the District was slow to surrender documents when requested was because of lawsuits. Each document request had to be reviewed by attorneys to consider their relevance to the suit.

Councilman Kohler also believes the audit originated from landowners embroiled in a lawsuit with the JSSD. "It was apparent that the points being investigated by the auditor's office were the

same as those being challenged in court by property owners in the Jordanelle Basin."

The audit reviewed some of the claims of improprieties by the Jordanelle Basin property owners and found little, if any, backing for them.

Similar to the recent issues of Heber Light & Power in the misuse of company credit cards, the auditors also allege JSSD officials misused the Dis-

trict's credit cards to make thousands of dollars worth of fuel purchases for private vehicles. According to the audit, nearly two-thirds of purchases made with credit cards paid by the District had no receipt or supporting documentation.

Councilman Kohler says steps have already been taken to ensure this situation is rectified. The Wasatch County Council took over management of the board in November of 2013. This change was meant to give the county council more direct control. "The County, in cooperation with our districts, hired a comptroller to monitor and assist in managing financials, minutes and other records in compliance with state and federal requirements. This will affect all districts in the County. Standardization and consistency will help all of them do better. We will learn from the audit experience and we better not let this happen again."

The audit contains 11 areas of concern addressed by the state auditors. Each area of concern includes a description of the deficiency, recommendations, and a response from the board of the JSSD (Jordanelle Special Service District) and can be found at <http://financialreports.utah.gov/saoreports/2015/13-JSSD-8LJordanelleSSDJordanelleSpecialServiceDistrict.pdf>.

## Dancin' the Night Away



Members of the junior class at Wasatch High school promenaded in their finest at Junior Prom on Saturday night.