

South Metro Fire Rescue Fire Protection District  
Special Board of Directors' Meeting Minutes  
January 22, 2024 - **AMENDED**

Present:	Jim Albee, Chair	Bob Baker, Fire Chief
	Renee Anderson, Vice Chair	Mike Dell'Orfano, Chief Govt. Affairs Officer
	Rich Sokol, Treasurer	John Curtis, Deputy Chief – Emergency Services
	Sue Roche, Secretary	Kristin Eckmann, Deputy Chief – Community Services
	Kevin Leung (Absent)	Matt Weller, Deputy Chief – Internal Services
	William Shriver	Dillon Miskimins, CFO Business Services
	Bruce Stahlman	Camie Chapman, CHRO Employee Services
		Bob Cole, Legal Counsel

Others Present: SMFR Staff Members & Guests

**MEETING CALL TO ORDER**

Chair Albee called the Special Meeting of the South Metro Fire Rescue Fire Protection District to order at 6:05 p.m. and welcomed everyone to the meeting.

**PLEDGE OF ALLEGIANCE**

Chair Albee led the Pledge of Allegiance to the United States of America.

**ROLL CALL**

Director Leung's absence was excused. All of the other Board members were present in person.

**APPROVAL OF THE AGENDA**

Director Sokol motioned to approve the agenda as presented. The motion was seconded by Director Shriver. All were in favor and the motion carried.

**CONFLICT OF INTEREST DISCLOSURE**

Director Anderson stated that HRMD's agenda states it as an affirmation of disclosure that confirms nothing has changed in their lives that would create a conflict. Chief Dell'Orfano confirmed that the bylaws include a section regarding the disclosure of conflict of interest. Legal Counsel Cole added that conflicts need to be disclosed and cannot participate in the discussion, attempt to influence members, and cannot act unless to create a quorum and need to disclose it to the Secretary of State, which can be done in advance.

Chair Albee polled the Board for acknowledgement that there are no conflicts and in the future the agenda items will be identified as an affirmation of disclosure. Director Sokol stated that he is being appointed to the State Board of Equalization and their legal staff does not believe there is a conflict. Legal Counsel Cole stated that there may be conflict in matters that come before the Board, but they can be addressed as they come up.

**PUBLIC COMMENT**

N/A

**ACTION ITEM**

1. **2023 Audit Engagement Letter** – CFO Miskimins reminded that the Board bylaws, in accordance with state statute, requires that the Fire Chief "causes an annual audit to be made at the end of each fiscal year in accordance with generally accepted auditing standards by a registered or certified public accountant who has not maintained the books, records and accounts of the District during the fiscal year". The board Bylaws also establishes an Audit Committee, comprised of the Board Chair and Treasurer or such other Director appointed by the Board Chair, that

is responsible for recommendations to the Board regarding the appointment, compensation, retention and oversight of the work of an independent certified public accountant engaged to prepare the audit report. This is the second year that the District has engaged with FORVIS to conduct the District's audit. There is a new accounting standard required to be implemented during this year's audit (GASB 96) which requires the District to change its methods of accounting for software subscriptions. In addition, because the District received its reimbursement in 2023 from FEMA for additional costs related to the COVID pandemic that exceeds \$750,000, an additional single audit will be required. Lastly, the engagement letter references an audit for the retirement plan. FORVIS does complete that audit outside of the financial statement audit, however, the fees are paid from the participants of the plan and the process is governed by the Pension Board of Trustees. Attached to this cover letter is FORVIS' proposal from 2022 and the Engagement letter. The costs of the financial audit is \$60,900. The single audit requirement will cost an additional \$8,000. Additional costs will be incurred for the review of the new GASB 96 standard estimated to be \$3,000 - \$6,000. Staff recommends approval of the engagement letter for the District's 2023 audit.

At Director Anderson's request, CFO Miskimins confirmed that there were additional costs for conducting the single audit and another \$3,000 - \$6,000 will be incurred for the review of the new GASB 96 standard.

At Director Stahlman's request, CFO Miskimins stated that this is the second year the District has contract with FORVIS. His professional assessment is that the District had been with the previous audit firm for decades and it was a nice reset since FORVIS is a higher tier of audit firm and was pleased that everything went great last year and was impressed with how thorough they were. Chair Albee echoed the statement, adding that they met all of the RFP requirements, they were very thorough, and did a great job. Director Sokol concurred and explained that this is **the second year of our multi-year pricing agreement** with them.

Director Anderson motioned to approve the engagement letter from FORVIS for the District's 2023 audit and delegate the authority to execute such agreements to the Board Chair and Chief Financial Officer as presented. Director Stahlman seconded the motion. All were in favor and the motion carried.

## **DISCUSSION/POTENTIAL ACTION ITEMS**

N/A

## **INFORMATION ITEMS**

1. **Legislation Update** – Lobbyist Camille Driver stated she was going to review three main items:
  - a. **Legislative Philosophy:** A draft document was distributed outlining the general parameters of how we will evaluate proposed legislation and align ourselves with our industry partners.
  - b. **Quick Update:** SMFR has been plugged into coalitions, and opportunities for testimony/feedback, including next week on a bill that classifies dispatchers as first responders, which is supported by SMFR.
  - c. **SMFR's Bill Update:** the proposed bill to allow special districts to cancel the uncontested portions of an election will not be introduced this legislative session. The plan is to reintroduce next year, which alleviates some of the pressure that we'll see during this year's general election cycle. Currently, there is a good coalition of partners and support looks really good.

At Director Sokol's request, Chief Dell'Orfano stated that he does not think that, outside of legislation, we have any options to enable us to cancel a part of an election.

At Director Anderson's request, Chief Dell'Orfano distributed the first weekly update for the Board to review. Director Anderson state that she believes the weekly updates are going to be fabulous information for the Board and Board members should let Chief Dell'Orfano know if they have any questions or comments. At Chair Albee's request, Lobbyist Driver stated that each week the list will grow through the end of the session. SMFR will be monitoring and gauging approximately 30-40 bills.

At Director Sokol's request, Lobbyist Driver stated that a lot of bills were pushed out and some legislation that had been waiting for a couple of years moved forward. She stated that anytime there is an election bill in an election year, that will not play well.

Director Anderson informed that the election in 2025 will have to be done the way we do it now because there won't be time if the bill passes in the next session to make the change. Hopefully it will pass and be ready to implement changes for the 2027 election.

#### **INFORMATION ITEMS**

Correspondence items in the Board's packet are summarized below as well as other information items that were communicated:

1. Chief Curtis provided a follow up to the email regarding Squad Units for the high call volume day due to thawing pipes, fire alarms, BLS calls and non-emergent calls & gave a shout out to Chiefs Tasker, Richardson, Burke, and Pietrzyk for putting together the plan. We want to be calculated about it in the future so staff will be putting a lot of thought and time into making it even more effective. At Director Anderson's request, Chief Eckmann stated that there are some educational messages provided to mitigate some of the pipe freezes. PIO Hurst noted that their observation was that some of the issues arose from the infrastructure that did not allow prevention of some of the events. The Fire Marshal's Office does a direct outreach, the PIO's carry out the messages and it is felt that there was a decrease in events & will continue to work with the Fire Marshal's Office on the message. Chief Curtis stated we are definitely moving in the right direction.
2. Chair Albee reminded that the Promotion Ceremony is this Wednesday at Arapahoe Community College.

#### **EXECUTIVE SESSION (UPON MOTION)**

Chair Albee motioned to convene to Executive Session at 6:35 p.m. pursuant to §24-6-402(4)(f), C.R.S. and §24-6-402(b) C.R.S., for a personnel matter concerning the Fire Chief's performance evaluation, who has been notified of the executive session and consented to it, and receiving legal advice from the District's legal counsel on specific legal questions related to the same subject. Director Anderson seconded the motion. All were in favor and the motion carried.

The regular meeting reconvened at 8:01 p.m. with no action taken.

#### **NEXT MEETING**

The next Regular South Metro Fire Rescue District Board of Directors' meeting will take place on February 5, 2024, at 6:00 p.m. at 9195 East Mineral Avenue, Centennial, CO.

#### **ADJOURNMENT**

Chair Albee adjourned the meeting at 8:01 p.m.

Attested by: 

Date: Feb 5, 2024