



City of Sheridan: Public Records Request

Date: 8/28/25 - SEND TO: Kaylin Kazzuto per this request.

Applicant Name: VICKI TAYLOR Phone #: 683-2583

Mailing Address: P.O. Box 702, Sheridan, Wyo

Email Address: ✓

Description of Public Record:

Sheridan city Audit committee,
members / purpose stated, meeting,
since 2019, recorded decisions.

Fee Schedule for Public Records Requests:

Copy Charges:

Letter Size	1 Sided	10 Cents Black/White	30 Cents Color
Letter Size	2 Sided	10 Cents Black/White	35 Cents Color
Letter Size	1 Sided	10 Cents Black/White	35 Cents Color
Legal Size	2 Sided	10 Cents Black/White	40 Cents Color
11" x 17"	1 Sided	20 Cents Black/White	40 Cents Color
11" x 17"	2 Sided	25 Cents Black/White	45 Cents Color
Special Media - Cost of media plus time			

Tier One Requests:

- ❖ Processing easily accessible records within the immediate office /location of the point of submitting the public records request. A \$5.00 base charge will apply to Tier One requests. Additional charges may be incurred for documents processed through a third party provider.

Tier 2 Requests:

- ❖ Searching for and locating documents not readily available within the immediate office /location of the point of submitting the public records request. – If staff time is needed in excess of ¼ hour, an estimated charge shall be submitted to the person/entity requesting the records for confirmation before the records are located. If the requestor acknowledges and accepts the additional cost to locate and provide for inspection and/or copying the records the search will commence within a reasonable time frame. The first ½ hour of staff time will not be charged above the \$5.00 base charge with any additional ½ hour to be charged a base rate of \$30.00 per hour up to a maximum of 3 hours.

Tier 3 Requests:

- ❖ Locating and producing records where an excess of staff time over and above the Tier 2 time of 3 hours and/or requiring transferring or redacting records to:
 - Comply with any state statute;
 - The inspection would be contrary to any federal statute or regulation;
 - The inspection is prohibited by rules promulgated by the Supreme Court or by the order of any court of record; or
 - The inspection would be contrary to the public interest.
 - The additional charge shall be \$50.00 per hour.

Public Records Processing Policy

A systematic process for the receipt, tracking, processing and delivery of requested public records to individuals, groups and other entities. The release of records is regulated by federal law, state statutes, court orders and by this policy. Personnel shall treat all information they learn in the performance of their job in a confidential manner and shall not disperse such information to anyone not duly authorized to receive the information. The records maintained by the City and the ability to access them are means to provide trust between the public and the City.

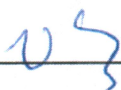
The Wyoming Public Records Act (Wyoming Statute § 16-4-201 to 16-4-205) establishes the rules of access to public records by persons in interest (the persons whom the records are about) and the public.

The City Administrator shall have the responsibility of implementation, through the coordination with executive staff, and shall enforce the administration of the policy.

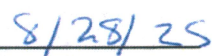
The City Clerk is the official custodian of all records which are centrally maintained by the City. Department Heads are the official custodians of all records maintained within their departments. However, with the exception of Police Department and Fire Department records, all public records requests must be directed to the City Clerk or Customer Service Area. Requests for records from the Police Department shall be made directly to the Police Chief or his designee. Requests for records from the Fire Department shall be made directly to the Fire Chief or his designee.

I have read and agree to pay the fees associated with this request.

Signature: _____



Date: _____



Date: September, 8, 2025

Response to Records Request 25-91

Requester: Vicky Taylor

Audit Committee was formed in 2019 via Resolution 55-19, (Attached) based upon a misunderstanding that the city's independent auditors, Porter-Muirhead-Cornea-Howard (PMCH) had recommended the formation of this committee for the purposes outlined in the resolution. PMCH submitted a letter to the city in December 2024 to the effect that they never recommended forming a committee of this nature.

Since Resolution 55-19 was approved and in effect, various Mayors and Council Members have been appointed to the committee since the formation; however, the Committee has never had reason to meet because the tasks it stipulated for the committee to perform were either of a technical nature or did not require a standing committee where a temporary committee could better serve.

The resolution stipulated that the committee perform three tasks which were:

1. to review, recommend, and report to the Governing Body on audit oversight related communications and

The auditors are an independent agency and require technical account data that the Treasurer's office maintains. The only need to review and report to the Governing Body would come about if the auditors were not getting the information they require to do their analysis. All the completed audit reports are sufficient evidence that they are getting the information that they require.

2. to take responsibility for the financial statement disclosures and

While this committee (during its existence) always had the ability to collect the annual statements from the fellow members of the Governing Body, they have always opted to either have this task completed by a staff member (to ensure that it was fully completed), or send them in directly to the auditors. It has been done both ways by members of Council. Either technique has accomplished the intent of the statements getting to the auditors. If there was ever suspicions of staff interference by members of the Council, it has never been commented upon when the audits have been published to the public at a Council meeting.

3. to take responsibility for any decisions that might become necessary related to findings, fraud, legal noncompliance, or abuse.

This is a legitimate committee purpose should there be evidence or even suspicions of wrongdoing by staff. The possibility of malfeasance was not seen by Council as sufficient justification to maintain a standing committee. Because the Governing Body has the ability to form temporary committees at will, their decision to revoke the previous resolution indicates that a temporary committee option was seen as a more efficient use of staff and council time.

City of Sheridan

Resolution #55-19

A resolution of the City of Sheridan creating an Audit Committee.

RECITALS

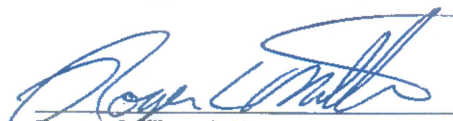
WHEREAS, the City of Sheridan is required to perform a yearly audit of its books and finances which is performed by an independent third party; and

WHEREAS, the auditors have recommended that the City create an Audit Committee to review, recommend, and report to the Governing Body on audit oversight related communications and to take responsibility for the financial statement disclosures and any decisions that might become necessary related to findings, fraud, legal noncompliance, or abuse.

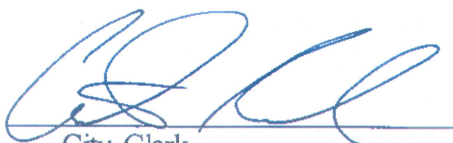
BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF SHERIDAN:

- (1) An Audit Committee is hereby established to review, recommend, and report to the Governing Body on audit oversight related communications and to take responsibility for the financial statement disclosures and any decisions that might become necessary related to findings, fraud, legal noncompliance, or abuse which may be identified by the auditors.
- (2) The Committee shall consist of the Mayor and two Council Members. The appointed Council Members shall be appointed by the Mayor and confirmed by Council for two-year terms. The initial terms of the Council Members shall be staggered for a one year and two year term respectively.

Passed, approved and adopted this 16 day of DECEMBER, 2019.



Roger Miller, Mayor

ATTEST: 

City Clerk

