BANNOCK COUNTY COMMISSIONERS' – BUSINESS MEETING

The Board of County Commissioners (BOCC) is comprised of the three elected County Commissioners: Ernie Moser (District 1), Jeff Hough (District 2, Chair), and Ken Bullock (District 3). The BOCC generally meets twice weekly: Tuesdays & Thursdays at 9:00 a.m. Unless otherwise noted, meetings are generally held in the Commissioner's Chambers at 624 E Center, Room 119, Pocatello, Idaho. During these public meetings, the BOCC may approve contracts, expend funds, hear testimony, make decisions on land use cases, and take care of other County matters.

Times are subject to change within 15 minutes of the stated time.

Tuesday, October 20, 2026

9:00 AM Business Meeting (action items)

Agenda:

- Indigent Business may require an Executive Session pursuant to Idaho Code §74-206(1)(d) to consider records exempt from public disclosure (action item)
- Alisse Foster, Planning and Development, seeking review and approval of Nelson Meadows 1st Addition subdivision (requested 5 minutes) (action item)
- Ratify signature on Management Letter with Deaton and Company for the FY26 audit (action item)
- Jason Dixon, Clerk, requesting an Executive Session under Idaho Code §74-206(1)(a)&(b) regarding personnel with potential action following adjournment of Executive Session (requested 5 minutes) (action item)

RESOLUTIONS AND ORDINANCES (action items):

Resolution No. 2026-74 Authorization to Dispose Surplus Assets/Property

LETTERS AND NOTICES (action items):

SIGNATURE ONLY (action items):

CONSENT AGENDA (action items):

- Manual Checks
- Alcohol Licenses and Catering Permits
- Certificate of Residency Approval
- Personnel Actions with potential Executive Session under Idaho Code §§ 74-206(1)(a),(b)&(d) for personnel actions or personnel records exempt from disclosure with potential action following adjournment of Executive Session
- Mileage and Travel Approvals
- Minutes: Approval of and signature on certification for meeting minutes for October 6 and 13, 2026

11:00 AM Public Hearing - Adopting an Amendment for Figure 7 of the Comprehensive Plan (action item)

1:00 PM Meeting to discuss potential plans for the Upper Campus (potential action item) NOTE: This meeting will take place at 3223 Avenue of the Chiefs, Pocatello, Idaho.

BANNOCK COUNTY COMMISSIONERS
624 E. Center, Pocatello, ID 83201
Phone: (208) 236-7210 • Fax: (208) 232-7363

ERNIE MOSER Commissioner 1st District
JEFF HOUGH Commissioner 2nd District
KEN BULLOCK Commissioner 3rd District

AGENDA REQUEST FORM

The Board of Bannock County Commissioners business meetings are generally held on ***Tuesday at 9:00 AM*** *in the Commissioners' Chambers in the Bannock County Courthouse, 624 E. Center, Room* 119 *Pocatello, Idaho, or as noticed* ***48 hours*** *prior to the meeting at* ***https://www.bannockcounty.gov/commissioners****. Agenda times are subject to change within* ***15 minutes*** *of scheduled time. Any person(s) needing special meeting accommodations should contact the Commissioner's Office at 208-236-7210, five working days before the meeting.*

E-mail this completed form and any supporting documents to agendarequest@bannockcounty.gov

Meeting Date Requested: 10/20/2026

Requestor Name: Alisse Foster **Department:** Planning and Developmen

Item to be considered/background:
Review and approval of Nelson Meadows 1st Addition subdivision.

Action Requested: Decision **Amount of Time Requested:** 5 Minutes

Financial Impact (Total Cost/Funding Source):

Does this item involve a contract, agreement, external funding application, or award acceptance? Other

Has the item been submitted to/reviewed by Legal? No
Has the item been reviewed by Risk Management? N/A
Are all supporting documents included? Yes
Has the item been reviewed by Auditing? No

List of additional attendees: Alisse Foster , Hal Jensen, Tristan Bourquin

Please include any supporting documents with your Agenda Session Request Form.

Commissioner Office Only:
Date: 10/20/26 Time: _____

PLANNING AND DEVELOPMENT SERVICES
5500 S 5th Ave | Pocatello, Idaho 83204 | 208.236.7230 | www.bannockcounty.gov

FINAL PLAT– NELSON MEADOWS 1ST ADDITION
STAFF MEMO

FILE #: SFP-26-5

LOCATION: RPR4015018505, currently addressed as 44 E. Jackson Creek Road, Inkom, ID 83245, RPRRNMS000200, currently addressed as 2596 Murdock Drive, Inkom, ID 83245, RPRRNMS000400, currently unaddressed and RPRRNMS000300, currently unaddressed.

SURVEYOR:
Dioptra
Stewart Ward
4880 Clover Dell Rd
Pocatello, ID 83202

OWNER:
Domini and Nichole Ferrari
44 Jackson Creek Road
Inkom, ID 83245

Joshua and Brandi Nelson
2596 Murdock Drive
Inkom, ID 83245

SCN Living Trust
2630 N. Inkom Rd
Inkom, ID 83245

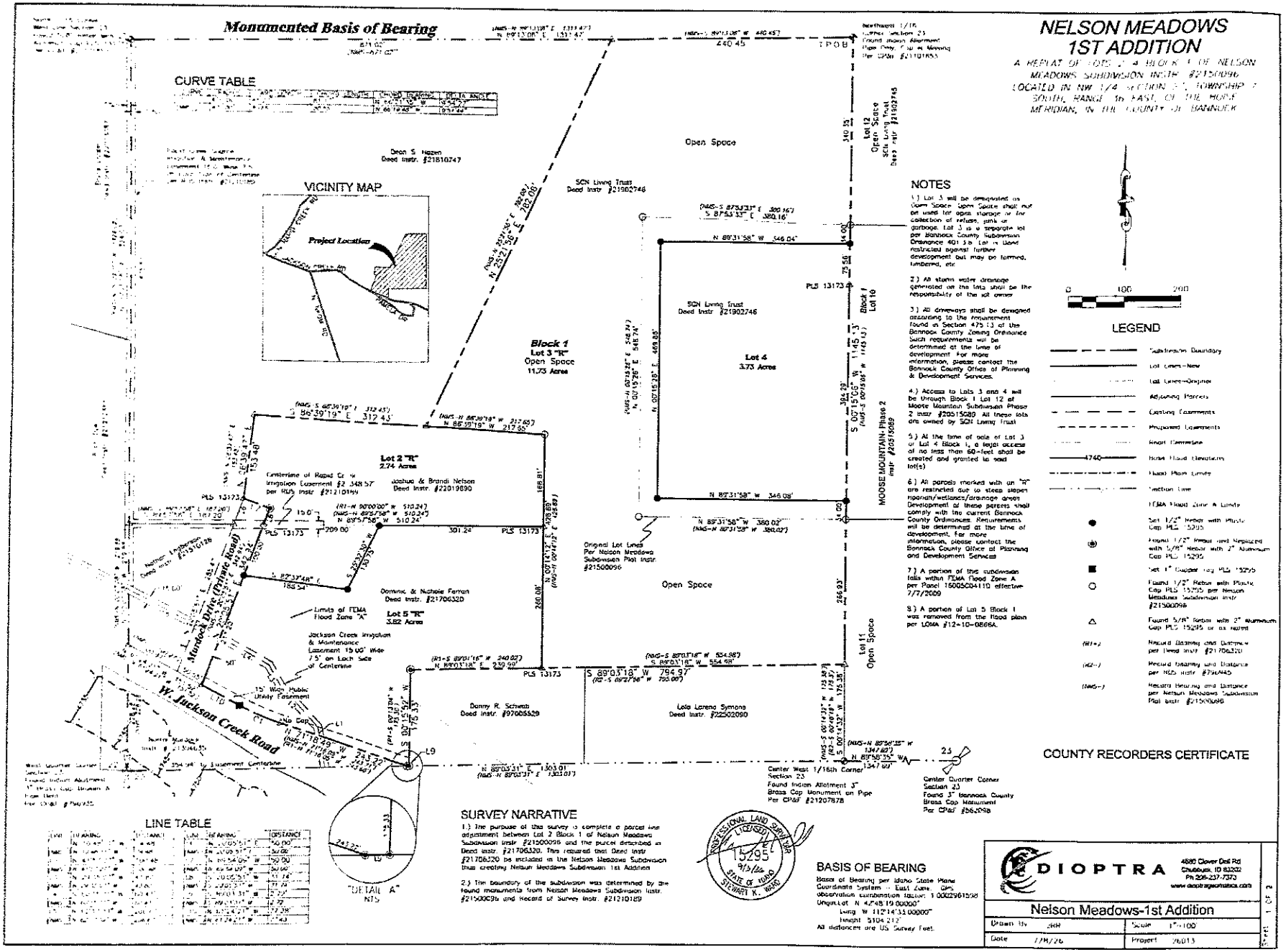
REQUEST & BACKGROUND: Stewart Ward proposes to subdivide approximately 22.02 acres of land into three (3) buildable lots and one (1) open space lot. The buildable lots would range from 2.74 to 3.82 acres in size. Individual wells and septic systems have been proposed. Three of the lots are being replated and are currently located within Nelson Meadows Subdivision. This subdivision is located ~ 0.24 miles from the City of Inkom boundary.

FINAL PLAT PROCESS SUMMARY:
PRE-DEVELOPMENT CONFERENCE: (SPD-26-2) Department approval letter dated March 9, 2026.
CONCEPTUAL/MASTER PLAN: (SCP-26-2) Approved by Bannock County Planning and Development Council on May 20, 2026. Conditions placed by Council have been reviewed and met.
PRELIMINARY PLAT: (SPP-26-5) Approved by Bannock County Planning and Development Council on June 17, 2026. No conditions were placed by Council.
SURVEYOR PLAT REVIEW/FINAL PLAT REVIEW: (SFP-26-5) Reviewed and approved by Matt Baker on August 26, 2026. Final plat was reviewed by Bannock County Road and Bridge, Bannock County Planning and Development, and Paul Bastian. No construction plans were required.

REPORT BY:
Alisse Foster, Subdivision Planner
alissef@bannockcounty.gov

MEMO DATE: October 9, 2026

EXHIBIT:
1. Plat


NELSON MEADOWS
1ST ADDITION
A REPLAT OF LOTS 2 & BLOCK 1 OF NELSON MEADOWS SUBDIVISION INSTR. #21500096 LOCATED IN NW 1/4 OF SECTION 23, TOWNSHIP 7 SOUTH, RANGE 36 EAST, OF THE BOISE MERIDIAN, IN THE COUNTY OF BANNOCK
Monumented Basis of Bearing
CURVE TABLE
VICINITY MAP
Project Location
NOTES
1.) Lot 3 will be designated as Open Space. Open Space shall not be used for open storage or for collection of refuse, junk or garbage. Lot 3 is a separate lot per Bannock County Subdivision Ordinance 401.3.b. Lot is deed restricted against further development but may be farmed, timbered, etc.
2.) All storm water drainage generated on the lots shall be the responsibility of the lot owner.
3.) All driveways shall be designed according to the requirement found in Section 475.13 of the Bannock County Zoning Ordinance. Such requirements will be determined at the time of development. For more information, please contact the Bannock County Office of Planning & Development Services.
4.) Access to Lots 3 and 4 will be through Block 1 Lot 12 of Maple Mountain Subdivision Phase 2 Instr. #20515089. All these lots are owned by SCH Living Trust.
5.) At the time of sale of Lot 3 or Lot 4 Block 1, a legal access of no less than 60-feet shall be created and granted to said lot(s).
6.) All parcels marked with an "R" are restricted due to steep slopes, riparian/wetlands/drainage areas. Development of these parcels shall comply with the current Bannock County Ordinances. Requirements will be determined at the time of development. For more information, please contact the Bannock County Office of Planning and Development Services.
7.) A portion of the subdivision falls within FEMA Flood Zone A per Panel 16005C0411D effective 7/7/2009.
8.) A portion of Lot 5 Block 1 was removed from the flood plain per LOMA #12-10-0866A.
LEGEND
Subdivision Boundary
Lot Lines-New
Lot Lines-Original
Adjoining Parcels
Existing Easements
Proposed Easements
Road Centerline
Road Flood Elevations
Flood Plain Limits
Section Line
FEMA Flood Zone A Limits
Set 1/2" Rebar with Plastic Cap PLS 13295
Found 1/2" Rebar and Replaced with 5/8" Rebar with 2" Aluminum Cap PLS 15295
Set 1" Copper Tag PLS 15295
Found 1/2" Rebar with Plastic Cap PLS 15295 per Nelson Meadows Subdivision Instr. #21500096
Found 5/8" Rebar with 2" Aluminum Cap PLS 15295 or as noted
Record Bearing and Distance per Deed Instr. #21706320
Record Bearing and Distance per RUS Instr. #21614445
Record Bearing and Distance per Nelson Meadows Subdivision Plat Instr. #21500096
COUNTY RECORDERS CERTIFICATE
LINE TABLE
SURVEY NARRATIVE
1.) The purpose of this survey is complete a parcel line adjustment between Lot 2 Block 1 of Nelson Meadows Subdivision Instr. #21500096 and the parcel described as Deed Instr. #21706320. This required that Deed Instr. #21706320 be included in the Nelson Meadows Subdivision thus creating Nelson Meadows Subdivision 1st Addition.
2.) The boundary of the subdivision was determined by the found monuments from Nelson Meadows Subdivision Instr. #21500096 and Record of Survey Instr. #21210189.
BASIS OF BEARING
Basis of Bearing per Idaho State Plane Coordinate System - East Zone. GPS observation combination factor: 1.0002961598
Origin Lot N 42°48'19.00000"
Long W 112°14'31.00000"
Height 5104.212
All distances are US Survey Feet.
DIOPTRA
4680 Clover Dell Rd
Chubbuck, ID 83202
Ph 208-237-7373
www.dioptragroup.com
Nelson Meadows-1st Addition
Drawn By JRH
Scale 1"=100'
Date 7/8/26
Project 26013
Sheet 1 OF 2

NELSON MEADOWS 1ST ADDITION

A REPLAT OF LOTS 2 & 4 BLOCK 1 OF NELSON MEADOWS SUBDIVISION INSTR. #21210096 LOCATED IN NW 1/4 SECTION 23, TOWNSHIP 7 SOUTH, RANGE 36 EAST, OF THE BOISE MERIDIAN, IN THE COUNTY OF BANNOCK

BOUNDARY DESCRIPTION

Part of Section 23, Township 7 South, Range 36 East Boise Meridian, Bannock County, Idaho, more particularly described as,

Commencing at the North 1/16th corner on the West line of Section 23, Township 7 South, Range 36 East, and running thence N 89°13'08" E 1311.47 feet to the Northwest 1/16th corner and the Point of Beginning,

Thence S 00°15'06" W 2145.15 feet along the west 1/16th line of said Section 23 to the northeast corner of the parcel described in Deed Instr. #22502090;

Thence S 89°03'38" W 704.37 feet along the north line of said parcel and the north line of the parcel described in Deed Instr. #97005529 to the northwest corner of the parcel described in Deed Instr. #97005529;

Thence S 00°15'06" W 175.32 feet along the west line of said parcel to the latitudinal centerline of Section 23;

Thence S 89°03'38" W 2.70 feet along said latitudinal centerline to the northerly right-of-way of West Jackson Creek Road;

Thence N 71°16'04" W 243.22 feet along said northerly right-of-way of West Jackson Creek Road to a curve to the right;

Thence along said curve to the right 81.27 feet (Curve Data: Radius = 470.00', Delta = 9°54'27", Chord = N 66°21'35" W 81.17');

Thence N 61°24'21" W 14.26 feet continuing along the said northerly right-of-way of West Jackson Creek Road to the southeast corner of the parcel described in Deed Instr. #21510128;

Thence N 28°35'39" E 342.96 feet along said easterly line of said parcel to the southeast corner of said parcel;

Thence N 69°44'09" W 50.00 feet along said northerly line of said parcel to a point on the easterly line of the parcel described in Deed Instr. #21810747;

Thence N 28°35'39" E 253.48 feet along the easterly line of said parcel;

Thence S 86°39'19" E 312.45 feet;

Thence N 25°21'56" E 282.08 feet to the north 1/16th line of Section 23;

Thence N 89°13'08" E 440.45 feet along said north 1/16th line of Section 23 to the Point of Beginning

Parcel contains 22.03 acres

RESTRICTIVE COVENANTS

The articles of protective covenants for Nelson Meadows 1st Addition, recorded as Instr. #21210949, are hereby made a part of this plat

COUNTY EXAMINING SURVEYOR'S CERTIFICATE

I, Matthew S. Baker, an Examining Surveyor in and for Bannock County, do hereby certify that I have checked this plat and computations shown hereon and have determined that the requirements of Idaho Code 50-1305 have been met. I approve the same for filing this 18 day of Sept 2026

Matthew S. Baker P.L.S. #13025

COUNTY CERTIFICATE

This plat was duly accepted and approved by resolution of the Board of County Commissioners on this ____ day of ____ 2026.

Chairman of the Board - Jeff Hough County Clerk - Jason Dixon

Reviewing County Engineer - Lee Burton, PE 7257

OWNER'S CERTIFICATE

Know all men by these presents that we, the undersigned owners of the tract of land described in the Boundary Description, have caused the same to be subdivided into a block and lots, and do hereby warrant and save the County of Bannock harmless from any existing easements or encumbrances. It is our intention, the owners, to include all of the land described in the Boundary Description in this plat. The location and dimensions of the block and lots are to be as shown on the accompanying map of the property. The easements shown are not dedicated to the public but the right to use said easements is hereby perpetually reserved for public utilities, roadway slopes, drainage, snow removal or for any another use designated on the plat, and no structures other than those for such utility purposes are to be erected within the lines of said easements.

Joshua Nelson
Lot 2

Dominic Ferron
Lot 4

Brandi Nelson
Lot 2

Nichole Ferron
Lot 4

SCN LIVING TRUST
Stewart Nelson, Trustee
Lots 3 & 4

ACKNOWLEDGEMENT

STATE OF IDAHO)
COUNTY OF BANNOCK) ss

On this 3 day of September 2026, before I, a Notary Public in and for the State of Idaho, personally appeared, Joshua and Brandi Nelson, known or identified to me, to be the persons whose names are subscribed to the within instrument, and acknowledged to me that they executed the same. In witness whereof, I have hereunto set my hand and affixed my notarial seal the day and year in the certificate first above written.

NOTARY PUBLIC 2-17-2032 MY COMMISSION EXPIRES

ACKNOWLEDGEMENT

STATE OF IDAHO)
COUNTY OF BANNOCK) ss

On this 9 day of September 2026, before I, a Notary Public in and for the State of Idaho, personally appeared, Dominic and Nichole Ferron, known or identified to me, to be the persons whose names are subscribed to the within instrument, and acknowledged to me that they executed the same. In witness whereof, I have hereunto set my hand and affixed my notarial seal the day and year in the certificate first above written.

NOTARY PUBLIC 2-17-2032 MY COMMISSION EXPIRES

ACKNOWLEDGEMENT

STATE OF IDAHO)
COUNTY OF BANNOCK) ss

On this 9 day of September 2026, before I, a Notary Public in and for the State of Idaho, personally appeared, Stewart Nelson, Trustee for SCN LIVING TRUST, known or identified to me, to be the person whose name is subscribed to the within instrument, and acknowledged to me that they executed the same. In witness whereof, I have hereunto set my hand and affixed my notarial seal the day and year in the certificate first above written.

NOTARY PUBLIC 2-17-2032 MY COMMISSION EXPIRES

IRRIGATION CERTIFICATE

It has been determined that the property included in this subdivision is not located within the boundaries of an existing irrigation district. Lots within this subdivision will not receive an irrigation water right

COUNTY TREASURER'S CERTIFICATE

Pursuant to 50-1308, Idaho Code, I do hereby certify that all county property taxes due, both delinquent and current have been paid on the property described in the shown legal description through ____

County Treasurer - Jennifer Clark Date

HEALTH DEPARTMENT CERTIFICATE

Sanitary restrictions as required by Idaho Code, Title 50, Chapter 13 have been satisfied. Sanitary restrictions may be reimposed, in accordance with Section 50-1326, Idaho Code, by the issuance of a certificate of disapproval.

Health District Signature 9-16-26 Date

SURVEYORS CERTIFICATE

I, Stewart K. Ward, a Licensed Professional Land Surveyor in the State of Idaho do hereby certify that a survey was made under my direction of the premises described in the boundary description and shown on this plat upon which this certification appears. I further certify that this plat was prepared under my direction and that the monumentation shown conforms with that set on the ground and that the pertinent statutes of the State of Idaho, together with all local ordinances have been complied with.

Stewart K. Ward, License No. 15295 9/9/26 Date

PROFESSIONAL LAND SURVEYOR LICENSED 15295 STATE OF IDAHO STEWART K. WARD

COUNTY RECORDERS CERTIFICATE

DIOPTRA
4280 Glover Dell Rd
Chubbuck, ID 83202
Ph 208.237.7373
www.dioptraconsulting.com

Nelson Meadows-1st Addition

Drawn By	JMH	Scale	1"=100'
Date	7/15/26	Project	26015

Sheet 2 of 2

BANNOCK COUNTY COMMISSIONERS
624 E. Center, Pocatello, ID 83201
Phone: (208) 236-7210 • Fax: (208) 232-7363

ERNIE MOSER Commissioner 1st District
JEFF HOUGH Commissioner 2nd District
KEN BULLOCK Commissioner 3rd District

AGENDA REQUEST FORM

The Board of Bannock County Commissioners business meetings are generally held on ***Tuesday at 9:00 AM*** *in the Commissioners' Chambers in the Bannock County Courthouse, 624 E. Center, Room* 119 *Pocatello, Idaho, or as noticed* ***48 hours*** *prior to the meeting at* ***https://www.bannockcounty.gov/commissioners****. Agenda times are subject to change within* ***15 minutes*** *of scheduled time. Any person(s) needing special meeting accommodations should contact the Commissioner's Office at 208-236-7210, five working days before the meeting.*

E-mail this completed form and any supporting documents to agendarequest@bannockcounty.gov

Meeting Date Requested: 10/20/2026

Requestor Name: Kristi Klauser **Department:** Auditing

Item to be considered/background:
Ratify signature on management letter with Deaton & Company for FY26 audit.

Action Requested: Signature Only **Amount of Time Requested:** N/A

Financial Impact (Total Cost/Funding Source):
This is budgeted for in county operations

Does this item involve a contract, agreement, external funding application, or award acceptance? No

Has the item been submitted to/reviewed by Legal? [ ]
Has the item been reviewed by Risk Management? [ ]
Are all supporting documents included? [Yes]
Has the item been reviewed by Auditing? [ ]

List of additional attendees:

Please include any supporting documents with your Agenda Session Request Form.

Commissioner Office Only:
Date: 10/20/26 Time: _____

Deaton & Company, Chartered
Certified Public Accountants
215 North 9th, Suite A
Pocatello, Idaho 83201-5278
(208) 232-5825
Members of Idaho Society of Certified Public Accountants
Members of American Institute of Certified Public Accountants

Bannock County Commissioners
624 E. Center Room 104
Pocatello, ID 83205-7363

We are pleased to confirm our understanding of the services we are to provide for Bannock County, Idaho for the year ended September 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Bannock County, Idaho as of and for the year ended September 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Bannock County, Idaho's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Bannock County, Idaho's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Schedule of expenditures of federal awards
3) Schedule of employer's share of net pension liability
4) Schedule of employer contributions
5) Schedule of changes in total OPEB liability and related ratios

We have also been engaged to report on supplementary information other than RSI that accompanies Bannock County, Idaho's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements.

1) Schedule of expenditures of federal awards.
2) Combining and individual fund statements

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Statistical section

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- If applicable - Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (if applicable)

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. We also consider cash and cash equivalents to be a significant risk.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Bannock County, Idaho's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. If this audit is required, our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Bannock County, Idaho's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Bannock County, Idaho's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings or results from examination should be available for our review on October 15, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily

available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing related notes of Bannock County, Idaho in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Deaton & Company, Chartered and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Deaton & Company's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Doran Lambson CPA, CFE is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately September 1, 2026.

Our fee for the audit service will be $43,000. Other non-audit services will be billed at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc. Our standard hourly rates vary according to the degree of responsibility involved and the level of experience of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit or examination. Our reports will be addressed to the commissioners of Bannock County, Idaho. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Bannock County, Idaho and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Deaton & Company

Pocatello, ID

October 5, 2026

RESPONSE:

This letter correctly sets forth the understanding of Bannock County, Idaho.

Management signature: Kris. Klausek

Title: Comptroller

Date: 10/13/26

Governance signature:

Title: Commissioner, Chairman

Date: Oct. 13, 2026

BANNOCK COUNTY COMMISSIONERS
624 E. Center, Pocatello, ID 83201
Phone: (208) 236-7210 • Fax: (208) 232-7363

ERNIE MOSER Commissioner 1st District
JEFF HOUGH Commissioner 2nd District
KEN BULLOCK Commissioner 3rd District

AGENDA REQUEST FORM

The Board of Bannock County Commissioners business meetings are generally held on ***Tuesday at 9:00 AM*** *in the Commissioners' Chambers in the Bannock County Courthouse, 624 E. Center, Room* 119 *Pocatello, Idaho, or as noticed* ***48 hours*** *prior to the meeting at* ***https://www.bannockcounty.gov/commissioners****. Agenda times are subject to change within* ***15 minutes*** *of scheduled time. Any person(s) needing special meeting accommodations should contact the Commissioner's Office at 208-236-7210, five working days before the meeting.*

E-mail this completed form and any supporting documents to agendarequest@bannockcounty.gov

Meeting Date Requested: 10/20/2026

Requestor Name: Keri Povey **Department:** Clerk of the District Court

Item to be considered/background:
Executive session to discuss personnel §74-206(1)(a)&(b)

Action Requested: Decision **Amount of Time Requested:** 5 Minutes

Financial Impact (Total Cost/Funding Source):
Details in Memo

Does this item involve a contract, agreement, external funding application, or award acceptance? No

Has the item been submitted to/reviewed by Legal? No
Has the item been reviewed by Risk Management? N/A
Are all supporting documents included? Yes
Has the item been reviewed by Auditing? Yes

List of additional attendees:

Please include any supporting documents with your Agenda Session Request Form.

Commissioner Office Only:
Date: 10/20/26 Time: _____

In The Matter of AUTHORIZATION TO)
DISPOSE SURPLUS ASSETS/PROPERTY)

R.S. No 2026-74
October 20, 2026

RESOLUTION

WHEREAS, Idaho Code §§31-807 and 31-808 vest the power and authority to manage real and personal property for the benefit of the County with the Board of County Commissioners; and

WHEREAS, Idaho Code §31-829 provides that whenever any elected official has any personal property belonging to the county under his/her jurisdiction or control which, in his/her judgment, is of no further use to the county, he/she may, with the consent of the Board of County Commissioners, dispose of the property through sale or other means; and

WHEREAS, the following asset(s)/property are of no further use to the County:

Description	**Asset/ID Number/VIN (if known)**
18 expired ballistic vests	Juvenile Justice
20 black padded chairs	Juvenile Justice
13 black padded chairs w/arm rests	Juvenile Justice
3 triangle "corner piece" desks	Juvenile Justice
1 metal desk	Juvenile Justice

and

WHEREAS, it was recommended to auction, salvage, donate, or dispose of the items.

NOW THEREFORE, IT IS HEREBY RESOLVED that the above property is declared to be surplus and disposed of as best determined by the department.

BOARD OF BANNOCK COUNTY COMMISSIONERS

_____
Jeff Hough, Chair

_____
Ernie Moser, Member

_____
Ken Bullock, Member

ATTEST: _____
Jason C. Dixon, Clerk

BOARD OF BANNOCK COUNTY COMMISSIONERS
MINUTES CERTIFICATION

We, the Board of Bannock County Commissioners, hereby certify approval of the minutes of the Bannock County Commissioners' meetings inclusive of the date(s) of October 6 and 13, 2026, as approved during the meeting of October 20, 2026.

BOARD OF BANNOCK COUNTY COMMISSIONERS

_____
Jeff Hough, Chair

_____
Ernie Moser, Member

_____
Ken Bullock, Member

ATTEST:

_____
Jason C. Dixon, Clerk

MINUTES OF THE BOARD OF BANNOCK COUNTY COMMISSIONERS

Meeting Details

Date of Meeting:	Tuesday, October 6, 2026
Commissioners present:	Ernie Moser and Jeff Hough
Clerk of the Board:	Jason C. Dixon
Absent Board Members:	Ken Bullock
Staff present:	Deputy Clerk Nancy Allen, Comptroller Kristi Klauser, and Civil Deputy Prosecutor Sean Bowen

Agenda Details

	AGENDA
	Business Meeting (action items) **Agenda:**
1	• Indigent Business may require an Executive Session pursuant to Idaho Code §74-206(1)(d) to consider records exempt from public disclosure (action item)
2	• Jennifer Clark, Treasurer, requesting signature on a Letter of Cancellation (signature only) (action item)
3	• Adam McKinney, 911 Emergency Communications, regarding approval to move forward SHSP Grant Application for Cybersecurity (requested 5 minutes) (action item)
4	• Dillon Evans, Landfill, seeking signature on CDM Smith Task Order 15 (requested 10 minutes) (action item)
5	• Kristi Klauser, Auditing, regarding (1) a request to write off non-collectibles for the Event Center (requested 5 minutes) (action item)
6	**RESOLUTIONS AND ORDINANCES (action items):** Resolution No. 2026-70 Approving September 2026 Alcohol Licenses Resolution No. 2026-71 Approving September 2026 Salaries Resolution No. 2026-72 Authorization and Order to Reallocate Funds
7	**LETTERS AND NOTICES (action items):** Public Hearing Notice
8	**CONSENT AGENDA (action items):** • Manual Checks • Alcohol Licenses and Catering Permits • Certificate of Residency Approval • Personnel Actions with potential Executive Session under Idaho Code §§ 74-206(1)(a), (b) & (d) for personnel actions or personnel records exempt from disclosure with potential action following adjournment of Executive Session • Mileage and Travel Approvals • Minutes: Approval of and signature on certification for meeting minutes for September 29 and October 1, 2026.

Meeting Notes

1 8:59 AM Hough called the meeting to order. Laulu presented applications for cremation assistance for case numbers 20260035 and 20260036. Moser moved to approve case 20260035 and deny case 20260036. Hough suggested a friendly amendment to include releases of lien for case numbers 20040324 and 20040019. The motion passed.

2 9:05 AM Moser moved to approve the cancellation of late fees per the Treasurer's recommendation. The motion passed.

3 9:01 AM McKinney requested to use SHSP security grant funds to replace WIFI hardware. Klauser explained the homeland security funds need spent by February. That might not get done if we wait for the new director. The FEMA paperwork was already done. The total is just under $15,000. The remaining $24,000 might be spent on radios. Moser moved to go forward with using the grant funds.

4 9:05 AM Evans reviewed Task Order 15 that has a breakdown of $2 million. The second phase of the pilot study is going good and the data shows it's working. The Board requested a presentation. Evans explained they are looking at working on a closure plan for cell 2. The FEMA floodplain work is going well, but slow. CDM is putting models together for 25- and 50-year storms. Hough moved to approve Task Order 15. The motion passed.

5 9:08 AM Klauser reviewed there are two accounts that haven't been collected. The first is $1,700 from July of 2022 for soccer field usage from Joshua Gonzalez. The second is a $5,000 sponsorship for July 4. There was a mix-up as the auditing office knew nothing about the sponsorship. An invoice was sent once that information was received, but payment was not received from Prime Towing. Moser moved to approve cancelling the fees for the two outstanding invoices. The motion passed.

6 9:10 AM Moser moved to approve Resolution Numbers 2026-70, 71, and 72. The motion passed.

7 9:10 AM Moser moved to approve the public hearing notice for publication for a rezone. The motion passed.

8 9:11 AM Moser moved to approve the items on the consent agenda. The motion passed.

Action Item Summary

ACTION/DIRECTION	ASSIGNED TO
Application for cremation assistance was approved for case number 20260035 and denied for case number 20260036. Releases of lien for case numbers 20040324 and 20040019 were approved.	Indigent
Cancellation of late fees was approved.	Treasurer/Resolution
SHSP grant funds approved for cybersecurity.	IT/Grant Team/OEM
Task Order 15 with CDM Smith was approved.	Landfill
Uncollected invoices with a total of $6,700 were approved to be cancelled.	Parks & Rec/Auditing
Resolution Nos. 2026-70 Approving September 2026 Alcohol Licenses; 2026-71 Approving September 2026 Salaries; and 2026-72 Authorization and Order to Reallocate Funds were passed.	Clerk
Publication notice for a rezone public hearing was approved.	Clerk
Items on the consent agenda were approved.	Clerk/Auditing/Resolution

MINUTES OF THE BOARD OF BANNOCK COUNTY COMMISSIONERS

Meeting Details

Date of Meeting:	Tuesday, October 13, 2026
Commissioners present:	Jeff Hough and Ken Bullock
Clerk of the Board:	Nancy Allen for Jason C. Dixon
Absent Board Members:	Ernie Moser
Staff present:	Deputy Clerk Nancy Allen, Comptroller Kristi Klauser, Civil Deputy Prosecutor Sean Bowen, HR Director Matthew Phillips

Agenda Details

	AGENDA
	Business Meeting (action items) **Agenda:**
1	• Indigent Business may require an Executive Session pursuant to Idaho Code §74-206(1)(d) to consider records exempt from public disclosure (action item)
2	• Kimberly Talbot, DV Courts/Family Court Services, seeking signature on Prosecution Certification for current ICJR grant (requested 5 minutes) (action item)
3	• Todd Mauger, Juvenile Justice, request (1) to dispose assets/property and, (2) review, approval and signature on the Supervision and Consultation Agreement with ISU Department of Counseling (requested 5 minutes) (action item)
4	• Seth Scott, Juvenile Detention, regarding approval of and signature on (1) Memorandum of Understanding for Teton County, Wyoming and, (2) Agreement for Staging Services with the State of Idaho Department of Juvenile Corrections (requested 10 minutes) (action item)
5	• Tristan Bourquin, Planning and Development, seeking to (1) provide an Ordinance update and, (2) provide a general Planning Department update (requested 5 minutes) (potential action item)
6	• Kristi Klauser, Auditing, presenting the FY25 financials which can be found at https://www.bannockcounty.gov/auditor/ (action item)
7	• Executive Session under Idaho Code §74-206(1)(a) & (b) regarding personnel with potential action following adjournment of Executive Session (action item)
8	**RESOLUTIONS AND ORDINANCES (action items):** Resolution No. 2026-73 Approving Tax Cancellation Requests
9	**SIGNATURE ONLY (action items):** Commissioner Proceedings – September 2026
10	**CONSENT AGENDA (action items):** • Manual Checks • Alcohol Licenses and Catering Permits • Certificate of Residency Approval • Personnel Actions with potential Executive Session under Idaho Code §§ 74-206(1)(a), (b) & (d) for personnel actions or personnel records exempt from disclosure with potential action following adjournment of Executive Session • Mileage and Travel Approvals • Minutes: Approval of and signature on certification for meeting minutes for October 6, 2026

Meeting Notes

1 9:00 AM Hough called the meeting to order. There were no applications for cremation assistance for consideration.

2 9:00 AM Talbot requested signature on a letter for compliance with the ICJR grant. Training was completed and policies and procedures are being worked on. Bullock moved to authorize signature. The motion passed.

3 9:02 AM Mauger requested disposal of assets. Hough moved to approve the disposal of property. The motion passed.
9:03 AM Mauger requested approval of an agreement with ISU's counseling department for the Millennial Grant for up to $40,560 that is covered by the grant. Bullock moved to approve the agreement. The motion passed.

4 9:06 AM Scott reviewed an agreement with Teton County, Wyoming, to house juveniles at $450 per day. Hough moved to approve the contract. The motion passed.
9:08 AM Scott reviewed an agreement with IDJOC for payment of housing beyond five days. Bullock moved to approve the contract. The motion passed.

5 9:09 AM PIO Emma Iannacone also appeared. Bourquin gave updates on the status of the new, combined land use ordinance. The Planning Council's public hearing is set for October 29 and the Commissioners' public hearing is tentatively set for Nov 19. It is anticipated this Board will receive a recommendation of some kind. The draft is on the website and an informational brochure was also prepared.

6 9:13 AM Klauser reported financials were completed September 29. Highlights were reviewed, along with findings. Discussion ensued on findings, policies, and policy/conformity.

7 9:29 AM Hough moved to enter into executive session under Idaho Code §74-206(1)(a) and (b) regarding personnel. The motion passed by roll call vote.
9:31 AM Hough moved to exit executive session and adjourn. The motion passed.

8 9:28 AM Bullock moved to approve Resolution 2026-73. The motion passed.

9 9:29 AM Hough moved to approve publication of the Commissioner Proceedings. The motion passed.

10 9:29 AM Bullock moved to approve the items on the consent agenda. The motion passed.

Action Item Summary

ACTION/DIRECTION	ASSIGNED TO
Prosecution Certification was approved for ICJR grant.	Courts/Grant Team
Disposal of assets and agreement with ISU Counseling Department were approved.	Juvenile Probation/Resolution
Agreements with Teton County, Wyoming, and IDJOC for housing were approved.	Juvenile Detention
Executive session was held regarding personnel.	Clerk
Resolution No. 2026-73 Approving Tax Cancellation Requests was passed.	Clerk
Consent agenda items were approved.	Clerk/Auditing/Resolution