



**Board of Directors
Agenda
February 27, 2025
10:00 a.m. – 11:30 a.m.**

	ITEM	PRESENTER
1)	Call to Order, Roll Call, Opening Comments	Chair Val Gale City of Chandler
2)	Call to the Public A member of the public may request to address the Board by submitting a request to RWC staff via phone or email. Speakers will be considered at the sole discretion of the Board Chair and will be allotted no more than three (3) minutes to speak.	Chair Val Gale City of Chandler
3)	Approval of RWC Board Meeting Minutes from the December 5, 2024, Meeting This item is for information, discussion, and action.	Chair Val Gale City of Chandler
4)	RWC Annual Audit for Fiscal Year 2023-2024 The purpose of this item is to update the Board on the completed RWC annual external audit and accept the external audit. This item is for information, discussion, and action.	John Imig RWC Executive Director & Jean Dietrich CPA— CliftonLarsonAllen, LLP



5)	RWC Board of Directors Board Vice-Chair Nomination and Appointment The purpose of this item is to nominate and appoint a new Board Vice-Chair. This item is for information, discussion, and action.	John Imig RWC Executive Director
6)	Network Growth and Future Expansion The Radio Shop will provide the Board with a presentation regarding the Network's growth over CY 2024 and planned/potential future expansion. This item is for information and discussion only.	John Imig RWC Executive Director
7)	Executive Director's Report A) Working Group Representatives B) In Person Meeting Locations C) 2024 Annual Report & FY24 Annual Comprehensive Financial Report D) Next Board Meeting – May 22 nd (Virtual) This item is for information and discussion.	John Imig RWC Executive Director
8)	Announcements and Future Agenda Items The purpose of this item is to communicate any Board announcements or future agenda items. This item is for information only.	Chair Val Gale City of Chandler
9)	Adjourn	Chair Val Gale City of Chandler



2025 RWC Board of Directors Meetings

<u>Date</u>	<u>Location</u>
Thursday, February 27th 10:00 – 11:30	City of Phoenix Public Transit Building 302 N. 1 st Avenue & Webex
Thursday, May 22nd 10:00 – 11:30	Webex
Thursday, August 21st 10:00 – 11:30	Webex
Thursday, December 4th 10:00 – 11:30	TBD – In Person & Webex



**Regional Wireless Cooperative
Board of Directors
MINUTES
February 27, 2025**

City of Phoenix
Public Transit Building
302 N. 1st Ave, 7th Floor
Phoenix, Arizona 85003

Board Members Present		Board Members Absent
Shawn Holcomb~ – Arizona Fire and Medical Authority	Robert Fisher*~ – Scottsdale	Greg Platacz – Buckeye
Jeff Scheetz~ – Avondale	Tracy Montgomery~ – Surprise	Paul Marzocca – El Mirage
Val Gale - Chandler	Jared Morris*~ – Tempe	Jeff McMenemy – Harquahala FD
Alan Zangle~ – Daisy Mountain Fire District		Blair Barfuss – Maricopa Community College District
Milton Wiener~ – FRBSF		Douglas Steele – Peoria
Rick St. John~ – Glendale		Rob Schmitz – Sun City Fire and Medical
Paul Luizzi~ – Goodyear		Steve Holliday* – Tolleson
Wayne Clement – Guadalupe		Les Brown – Wickenburg
George Burger – Maricopa		
Heather Beckwith*~ – Paradise Valley		
Steen Hambric – Phoenix		
*Board Alternate	^Non-Voting Alternate	~Telephone Participant

Staff and Public Present			
John Imig – RWC	Nicholas Roosevelt – RWC	Almira Santos – RWC	Mark Sampson – RWC
Selena Barner – RWC	Brad Johnson – Radio Shop		
~Telephone Participant			



NOTE: RWC Administrative Staff attendees were accounted for prior to the start of the meeting. No roll call for other staff of RWC Members, other interested parties, or the public was taken.

1. Call to Order, Roll Call and Opening Comments

Board Chair Val Gale, representing the City of Chandler, called the meeting of the Regional Wireless Cooperative (RWC) Board of Directors (Board) to order at 10:00 AM. Chair Gale asked RWC Management Assistant, Nick Roosevelt (RWC) to take Roll Call.

2. Call to the Public

Chair Gale received no response when asked if there were any requests from the public to speak.

3. Approval of RWC Board Meeting Minutes from the December 5, 2024, Meeting

Chair Gale asked the Board if there was any need for discussion on the draft minutes presented from the December 5, 2024, Board Meeting. There was no discussion.

A **MOTION** was made by Steen Hambric and **SECONDED** by George Burger to approve the December 5, 2024, RWC Board meeting minutes.

MOTION CARRIED UNANIMOUSLY (14-0)

4. RWC Annual Audit for Fiscal Year 2023-2024

Jean Dietrich, CliftonLarsonAllen (CLA), shared that the audit was completed last December and shared pertinent information which could be found in the attachments. While there was one uncorrected past adjustment related to budget-to-actual reporting, it was not significant enough to require changes. CLA determined that the financial statements were presented fairly with no findings and issued a clean audit opinion. The RWC Annual Audit for Fiscal Year 2023-2024 can be found on the RWC website.

A **MOTION** was made by Wayne Clement and **SECONDED** by Steen Hambric to approve the recommendation as presented.

MOTION CARRIED UNANIMOUSLY (14-0)

5. RWC Board of Directors Board Vice-Chair Nomination and Appointment

Mr. Imig (RWC) explained that the Board must elect a new Vice Chair, as the position became vacant after Chair Gale was elected Board Chair on December 5, 2024. Per RWC governance, the Vice Chair assumes the Chair's duties in their absence. Chair Gale opened nominations for the Vice Chair position and stated that the Board may elect a Vice Chair at this meeting without requiring a search committee.

No prior nominations were received via email. During the meeting, Wayne Clement (Guadalupe) nominated George Burger (City of Maricopa) for Vice Chair, and Mr. Burger accepted the nomination.



A **MOTION** was made by Steen Hambric and **SECONDED** by Wayne Clement to approve the recommendation as presented.

MOTION CARRIED UNANIMOUSLY (14-0)

6. Network Growth and Future Expansion

Mr. Imig stated that, as requested by the RWC Board, an update on recently completed, in-progress, and upcoming network projects, including potential expansions, would be provided to ensure member agencies have the best information. Brad Johnson (Phoenix) provided a detailed update, highlighting developments in Buckeye, Surprise, and Goodyear. He discussed plans to relocate the Festival Ranch site, and partnerships with Wickenburg PD and Maricopa County to enhance coverage.

7. Executive Director's Report

A. Working Group Representatives

Mr. Imig requested the Board to update working group representatives due to staff changes. The RWC will send requests to member agencies for review, and Selena Barner (RWC) will manage updates to ensure accurate representation.

B. In Person Meeting Locations

Mr. Imig stated that the RWC holds two in-person Board meetings annually, in late November/early December and late February, currently at 302 N. 1st Avenue (Phoenix Public Transit Building). Public Transit confirmed that the RWC can continue using their conference room for these meetings.

C. 2024 Annual Report & FY24 Annual Comprehensive Financial Report

Mr. Imig stated that the RWC 2024 Annual Report and the Annual Comprehensive Financial Report are complete and ready for publication. These reports will be distributed electronically to all the RWC committee groups after the Board meeting.

D. Next Board Meeting – May 22nd (Virtual)

Mr. Imig announced that the next Board meeting is scheduled for Thursday, May 22, 2025, and will be held virtually via Webex at 10:00a.m. He also informed the Board that he will be out of the office from March 3rd to March 11th, but will remain available if needed, and RWC staff will be available during business hours.



8. Announcements and Future Agenda Items

Chair Gale recognized Chief Clement for his long-standing service on the Board and acknowledged his upcoming retirement. Chief Clement reflected on RWC's growth and its impact on public safety. The Board expressed gratitude for his contributions and wished him a happy and productive retirement.

9. Adjournment

Chair Gale adjourned the meeting at 10:32 AM.

Respectfully Submitted,
Selena Barner – Administrative Aide



BOARD OF DIRECTORS REPORT

TO:	Regional Wireless Cooperative (RWC) Board Members	Agenda Date:	February 27, 2025
FROM:	John Imig, RWC Executive Director		Item 4
STAFF:	Almira Santos, RWC Accountant IV Nicholas Roosevelt, RWC Management Assistant II Mark Sampson, RWC Accountant I		
SUBJECT:	RWC ANNUAL AUDIT FOR FISCAL YEAR 2023/2024		

BACKGROUND

The RWC financial audit has been completed by the audit firm of CliftonLarsonAllen, LLP (CLA). The RWC Audit Committee met with the auditors and RWC staff to review the audit. CLA will present their findings to the RWC Board of Directors.

THE ISSUE

On February 3, 2025, the Audit Committee met to review the Independent Auditors Report from CLA (Attachment A). The following are key highlights from the meeting and the Fiscal Year 2023/2024 RWC financial statements audit:

- On December 18, 2024, CLA issued an unmodified or “clean” opinion.
- On December 18, 2024, CLA issued an additional communication regarding suggested changes to the tracking of settlement accruals to avoid overstatement of revenues (Attachment B).
- The appointed RWC Audit Committee, acting on behalf of the Board of Directors, agreed with the audit opinion.
- The Annual Comprehensive Financial Report (ACFR) will be available on the RWC Website (rwcaz.org).

RECOMMENDATION

The Executive Director, after review and approval by the Audit Committee and Executive Committee, recommends the Board accept the external audit.



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Regional Wireless Cooperative
Phoenix, Arizona

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Regional Wireless Cooperative, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Regional Wireless Cooperative's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Regional Wireless Cooperative, as of June 30, 2024, and the changes in financial position, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Regional Wireless Cooperative and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Regional Wireless Cooperative's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Board of Directors
Regional Wireless Cooperative
Page 2

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives 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 to issue an auditors' report that includes our opinion. 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 will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Regional Wireless Cooperative's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Regional Wireless Cooperative's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Directors
Regional Wireless Cooperative
Page 3

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Regional Wireless Cooperative's basic financial statements. The Members' Operating Fund Reserve, Members' VHF Reserve Fund, Members' Infrastructure Replacement and Enhancement Activity, and Members' Net Operating and Maintenance Expenditures are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Members' Operating Fund Reserve, Members' VHF Reserve Fund, Members' Infrastructure Replacement and Enhancement Activity, and Members' Net Operating and Maintenance Expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the 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.



CliftonLarsonAllen LLP

Phoenix, Arizona
December 18, 2024



CliftonLarsonAllen LLP
CLAconnect.com

Board of Directors
Regional Wireless Cooperative
Phoenix, Arizona

We have audited the financial statements of Regional Wireless Cooperative as of and for the year ended June 30, 2024, and have issued our report thereon dated December 18, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated August 15, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues,

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Regional Wireless Cooperative are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during [Year].

We noted no transactions entered into by the entity during the year for which there was a lack of authoritative guidance or consensus. All significant transactions were recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Management's estimate of the useful lives of capital assets. The estimate was based on an asset's present condition, use of the asset, construction type, maintenance policy, and how long it is expected to meet service and technology demands. Useful lives are also based upon the entity's own experience and plans for the assets. Through analytical procedures and test of details, we evaluated the key factors and assumptions used to develop the useful lives and have determined management's methods and assumptions to be reasonable in relation to industry standards, and to the financial statements taken as a whole.

Board of Directors
Regional Wireless Cooperative
Page 2

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are considered neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes uncorrected misstatements of the financial statements:

- In the current year the entity understated accounts payable and overstated revenue for billing settlement accruals recorded after year-end.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

Management did not identify, and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 18, 2024.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Board of Directors
Regional Wireless Cooperative
Page 3

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance of the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the Members' Operating Fund Reserve, Members' VHF Reserve Fund, Members' Infrastructure Replacement and Enhancement Activity, and Members' Net Operating and Maintenance Expenditures (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information was appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 18, 2024.

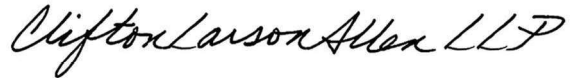
Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the introductory and statistical sections. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. 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. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

Board of Directors
Regional Wireless Cooperative
Page 4

* * *

This communication is intended solely for the use of the Regional Wireless Cooperative Board and management of the Regional Wireless Cooperative and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Phoenix, Arizona
December 18, 2024



BOARD OF DIRECTORS REPORT

TO:	Regional Wireless Cooperative (RWC) Board Members	Agenda Date:	February 27, 2025	
FROM:	John Imig, RWC Executive Director			Item 5
STAFF:	Nicholas Roosevelt, RWC Management Assistant II			
SUBJECT:	RWC BOARD OF DIRECTORS BOARD VICE-CHAIR NOMINATION AND APPOINTMENT			

BACKGROUND

RWC Governance in Section 2.2.2. *Chair and Vice-Chair* states, "The Board must elect one of its Representatives as Vice-Chair. The Vice-Chair must execute the duties of the Chair during the absence or disability of the Chair."

THE ISSUE

On December 5, 2024, Board Vice-Chair, Val Gale (Chandler), was elected to the position of Board Chair. This left the Vice-Chair position vacant.

The Vice-Chair position no longer requires a Nomination Search Committee; thus, the Board may nominate and elect a new Vice-Chair at this meeting.

Any Member of the Board may nominate themselves or another Member of the Board for this position.

RECOMMENDATION

The RWC Executive Director, after review and approval by the Executive Committee, recommends that the RWC Board elect a new Vice-Chair to begin their 2-year term beginning February 2025.



BOARD OF DIRECTORS REPORT

TO:	Regional Wireless Cooperative (RWC) Board Members	Agenda Date:	February 27, 2025
FROM:	John Imig, RWC Executive Director		Item 6
STAFF:	Brad Johnson, RWC Wireless Radio Supervisor		
SUBJECT:	NETWORK GROWTH AND FUTURE EXPANSION		

BACKGROUND

As requested by the Board of Directors, the RWC is providing an update on Network growth, projects in process, and potential network expansion. This is provided to ensure that each of our Members, responsible for growth within their own organizations, has the best information possible.

THE ISSUE

The City of Phoenix Radio Shop will provide a presentation on the current state of network, growth in CY 2024, and planned/potential future expansion.

RECOMMENDATION

This item is for information and discussion.



BOARD OF DIRECTORS REPORT

TO:	Regional Wireless Cooperative (RWC) Board Members	Agenda Date:	February 27, 2025	
FROM:	John Imig, RWC Executive Director			Item 7
STAFF:	Nicholas Roosevelt, RWC Management Assistant II			
SUBJECT:	EXECUTIVE DIRECTOR’S REPORT			

BACKGROUND

The Executive Director will brief the Board of Directors on the following items:

- A) Working Group Representatives
- B) In Person Meeting Locations
- C) 2024 Annual Report & FY24 Annual Comprehensive Financial Report
- D) Next Board Meeting – May 22nd (Virtual)

RECOMMENDATION

This item is for information and discussion.