# Fraud Risk Assessment

## Continued
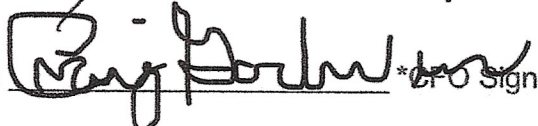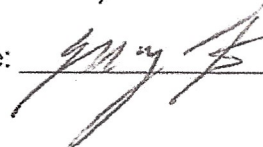
*Total Points Earned: 375/395  *Risk Level:

| Very Low | Low | Moderate | High | Very High |
|---|---|---|---|---|
| > 355 | 316-355 | 276-315 | 200-275 | < 200 |

| | Yes | Pts |
|---|---|---|
| 1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire? | X | 200 |
| 2. Does the entity have governing body adopted written policies in the following areas: | | |
| a. Conflict of interest? | X | 5 |
| b. Procurement? | X | 5 |
| c. Ethical behavior? | X | 5 |
| d. Reporting fraud and abuse? | X | 5 |
| e. Travel? | X | 5 |
| f. Credit/Purchasing cards (where applicable)? | X | 5 |
| g. Personal use of entity assets? | X | 5 |
| h. IT and computer security? | X | 5 |
| i. Cash receipting and deposits? | X | 5 |
| 3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team? *Outsourced CPA* | X | 20 |
| a. Do any members of the management team have at least a bachelor's degree in accounting? *Outsourced CPA* | X | 10 |
| 4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior? | X | 20 |
| 5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date? | X | 20 |
| 6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year? *Outsourced CPA* | X | 20 |
| 7. Does the entity have or promote a fraud hotline? | | 20 |
| 8. Does the entity have a formal internal audit function? | X | 20 |
| 9. Does the entity have a formal audit committee? | X | 20 |

*Entity Name: Skyline Mountain Special Service District

*Completed for Fiscal Year Ending: 2021   *Completion Date: 1/5/2022

*CAO Name: Craig Godwin   *CFO Name: M. Roy Fox

*CAO Signature: _____   *CFO Signature: _____

*Required