

A RESOLUTION OF THE TOWN COUNCIL OF BLUFF, UTAH SUPPORTING A FRAUD HOTLINE, AN INTERNAL AUDIT FUNCTION, AND A FORMAL AUDIT COMMITTEE

WHEREAS, the Utah Office of the State Auditor requires an annual Fraud Risk Assessment (Assessment) to be completed by governmental entities;

WHEREAS, the Assessment asks the following questions: does the entity have or promote a fraud hotline; does the entity have a formal internal audit function; and does the entity have a formal audit committee;

WHEREAS, a review of the State Auditor's training materials support creation of a hotline for reporting fraud;

WHEREAS, a review of the State Auditor's training materials support a formal internal audit function and a formal audit committee;

WHEREAS, the formal audit committee could be comprised of the formal internal audit person hired to do such audits and two council members; and

WHEREAS, for fiscal responsibility and transparency, these processes should be in place.

THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF BLUFF, UTAH:

SECTION 1. Support for Creation of a Fraud Hotline, a Formal Internal Audit Function, and a Formal Audit Committee. The town council supports creation of a Fraud Hotline, a Formal Internal Audit Function and a Formal Audit Committee. The Mayor is hereby authorized to begin implementation of these policies in consultation with one other council member.

SECTION 2. Effective Date. This Resolution shall become effective upon passage.

APPROVED BY THE TOWN COUNCIL OF THE TOWN OF BLUFF, UTAH, ON THIS 30th DAY OF JUNE, 2020 BY THE FOLLOWING VOTE:

	YES	NO	ABSTAIN	ABSENT
Town Council Member Hook	<u>X</u>	___	___	___
Town Council Mayor Leppanen	<u>X</u>	___	___	___
Town Council Member Murray	___	___	___	<u>X</u>
Town Council Member Sayers	<u>X</u>	___	___	___
Town Council Member Sosa	<u>X</u>	___	___	___

Mayor: _____

Mayor Ann K. Leppanen

Attest: _____

Town Recorder Sosa

RESOLUTION NO. 37