



**Memorandum:**

To: The Summit County Council  
From: Tom Fisher, County Manager  
Date: 7 January 2019  
Re: Explanation of work-session and packet item concerning the State Auditor's Office Fraud Risk Assessment questionnaire

It is important to understand the context of the State Auditor's Office (SAO) conduct of the assessment detailed in the attached letter. This Fraud Risk Assessment evaluation is being conducted on each county in Utah. By submitting this letter to the SAO and holding this public work session with the Council, we want to assure the public and the Council that appropriate safeguards are in place to ensure the public trust. The processes and procedures established through internal controls are the practices which ensure this trust. **It is the position of Summit County that employees and elected officials of the County responsibly act as stewards of all public funds and hold themselves to the highest ethical standards.**

In the Spring of 2018, separate from the normal external audit process that has the County finishing its annual audit by June 30 of each year, the SAO sent out a questionnaire to all counties requesting a self-assessment of internal controls and a "Fraud Risk Assessment." This questionnaire was completed between the Summit County Auditor's and Treasurer's Offices and returned to the SAO. Follow-up correspondence, and a recent visit to all counties by the SAO, highlights its emphasis on the questionnaire and its desire to publish a report of the fraud risk ratings of all counties in Utah.

On December 10, 2018, Mr. Jeremy Walker, of the SAO, conducted a visit to Summit County and performed an informal assessment of the County and provided preliminary feedback. Staff from Administration, Auditor's, and Treasurer's Offices have received this feedback and have submitted a response both electronically and mail.

**After serious self-evaluation, based on the County's responses to the assessment, it is the judgment of the Manager, staff, the Auditor and the Treasurer that Summit County's risk level is "very low."** This self-evaluation may also be supported by the annual independent audit's assessment for the past three years, which risk level also indicated "very low."