



UNIFIED FIRE AUTHORITY STATE AUDIT

Progress Report on Audit Recommendations as of 11/20/2018

126 of 126 Recommendations Completed

Finding #	Finding	Rec #	Recommendation	Action Item(s)	Responsible Person(s)	Status
	<p>Statement from regarding the decision not to pursue legal action against former Chief Michael Jensen and his administration.</p> <p>As outlined by the State Auditor's office, we believe that Former Chief Michael Jensen clearly abused his role as the CEO of this organization and took advantage of the authority provided to the position by the Board of Directors. We believe he used his position as UFA Chief, as well as other political positions he held, including being a member of the Salt Lake County Council, to manipulate the UFA/UFSA boards for personal gain. We believe that had he not held those other positions, he never would have been appointed as Fire Chief.</p> <p>This, combined with a failure of the past UFA legal counsel, contributed to the Board entering into a resolution and later a separation agreement that benefited Jensen through deception and limited the Board's ability to seek recompense.</p> <p>Attachment A However, after discussion with outside legal counsel, we have determined that the cost to recover the misappropriated funds would be an additional cost to the public's money with small chance of success as reflected by the Attorney General's decision to not prosecute. Due to this, legal action will not be pursued.</p> <p>The Board of Directors takes responsibility for the poor choice in hiring and continuing to employ Jensen as the Fire Chief and for the loss of public funds that occurred as a result of his hiring.</p> <p>We have taken steps to ensure this never happens again, have addressed the audit findings and established board policies that provide a clear line of authority between the Board and its CEO. Today, the UFA has an effective Fire Chief/CEO, a detailed transparent financial budget, a strategic plan, and an engaged, healthy "trust but verify" culture on the Board of Directors.</p> <p><i>Signed and agreed upon by the joint UFA/UFSA Board of Directors</i></p>					
1	FORMER CHIEF AND FORMER DEPUTY CHIEF ENGAGED IN VARIOUS ACTIVITIES WHICH MAY HAVE VIOLATED THE UTAH PUBLIC OFFICERS' AND EMPLOYEES' ETHICS ACT	1.1	Potential violations of the Utah Public Officers' and Employees' Ethics Act be referred to law enforcement for possible criminal investigation	<p>—The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor's report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled "The Oath and Honor" for review by Chief Petersen.</p> <p>—3/1/17—Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/29/17—The Attorney General has all the information related to this finding and UFA has fully cooperated with their investigators.</p>	Board Chair Sheldon Stewart	COMPLETED



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2	FORMER CHIEF IMPROPERLY INCREASED COMPENSATION FOR FORMER DEPUTY CHIEF WITHOUT BOARD AUTHORIZATION	2.1	The Board ensure the chief and other executive administrators understand their roles and limits on their authority.	<p>—Effective December 2016, all Chief expenses reports are reviewed by the CFO and approved by the CLO with routine reporting of expenses presented to the Finance Committee and Board.</p> <p>—Effective January 17th, 2017, a new Fire Chief was hired. The Chief's agreement contains specific language designed to prevent the conflict of interest situations noted by the State Auditor. New Chief will receive a car allowance rather than the use of a UFA vehicle. The CFO and HR Manager have been realigned to report to the Chief. CLO will remain reporting to the Board.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled "The Oath and Honor" for review by Chief Petersen.</p> <p>—3/1/17—Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p>	Board Chair Sheldon Stewart	COMPLETED
2	FORMER CHIEF IMPROPERLY INCREASED COMPENSATION FOR FORMER DEPUTY CHIEF WITHOUT BOARD AUTHORIZATION	2.2	The chief operate within the law and within the terms of any employment agreement.	<p>—Effective January 17th, 2017, a new Fire Chief was hired. The Chief's agreement contains specific language designed to prevent the conflict of interest situations noted by the State Auditor. New Chief will receive a car allowance rather than the use of a UFA vehicle. The CFO and HR Manager have been realigned to report to the Chief. CLO will remain reporting to the Board.</p>	Board Chair Sheldon Stewart	COMPLETED



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2	FORMER CHIEF IMPROPERLY INCREASED COMPENSATION FOR FORMER DEPUTY CHIEF WITHOUT BOARD AUTHORIZATION	2.3	The \$105,000 in incentive awards be repaid either by (1) the former Chief who improperly approved the awards or (2) the former Deputy Chief who improperly received the awards.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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2	FORMER CHIEF IMPROPERLY INCREASED COMPENSATION FOR FORMER DEPUTY CHIEF WITHOUT BOARD AUTHORIZATION	2.4	Refer misuse of public funds by the former Chief to law enforcement for possible criminal investigation.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor’s report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p>	Board Chair Sheldon Stewart	COMPLETED



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3	FORMER CHIEF AND FORMER DEPUTY CHIEF BREACHED THEIR EMPLOYMENT AGREEMENTS BY ACCEPTING PAYMENTS THAT WERE NOT APPROVED BY THE BOARD	3.1	The former Chief repay the \$103,000 he received in incentive awards.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17—Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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3	FORMER CHIEF AND FORMER DEPUTY CHIEF BREACHED THEIR EMPLOYMENT AGREEMENTS BY ACCEPTING PAYMENTS THAT WERE NOT APPROVED BY THE BOARD	3.3	The Board refer misuse of public funds by the former Chief to law enforcement for possible criminal investigation.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor's report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.</p>	Board Chair Sheldon Stewart	COMPLETED



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4	FORMER CHIEF AND FORMER DEPUTY CHIEF IMPROPERLY JUSTIFIED ACCEPTING INCENTIVE AWARDS	4.1	The former Chief repay the \$81,000 in incentive awards received for work done on behalf of UFSA.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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4	FORMER CHIEF AND FORMER DEPUTY CHIEF IMPROPERLY JUSTIFIED ACCEPTING INCENTIVE AWARDS	4.2	The former Deputy Chief repay the \$81,500 in incentive awards received for work done on behalf of UFSA.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Board Chair Rob Dahle	COMPLETED
4	FORMER CHIEF AND FORMER DEPUTY CHIEF IMPROPERLY JUSTIFIED ACCEPTING INCENTIVE AWARDS	4.3	The Board provide proper oversight of Executive Administration for enhanced UFSA administrative support.	<p>The Board and Fire Chief will establish a method to ensure this oversight is effectively administered.</p> <p>—3/24/17—Chief Petersen has not reviewed the policies as of yet, all incentive awards remain suspended. The former policy that allowed for incentive awards for employee performance was rescinded on March 23. That policy was replaced with an Employee Recognition and Service Award policy that provides commemorative coins for years of service in 5 year increments.</p> <p>—6/21/2017—Legal Council for UFSA has been hired and UFA's CLO is working with UFSA Council to review and update the MOU.</p> <p>—8/17/2017—UFA Fire Chief, UFSA District Administrator and staff met to outline terms for the MOU; CLOs for UFA and UFSA will draft agreement. Estimated completion date October.</p> <p>— 10/17/17—The UFA and UFSA approved a new inter local agreement that replaces the previous MOU between the agencies. This new agreement clarifies the oversight and administrative support provided by UFA for UFSA.</p>	Board Chair Sheldon Stewart	COMPLETED



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5	FORMER CHIEF AND FORMER DEPUTY CHIEF INCREASED COMPENSATION VIA INCENTIVE AWARDS WITHOUT ANY PERFORMANCE METRICS	5.1	The former Chief repay all incentive awards since assuming the position of chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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5	FORMER CHIEF AND FORMER DEPUTY CHIEF INCREASED COMPENSATION VIA INCENTIVE AWARDS WITHOUT ANY PERFORMANCE METRICS	5.2	The former Deputy Chief repay all incentive awards he received since assuming the position of deputy chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED
5	FORMER CHIEF AND FORMER DEPUTY CHIEF INCREASED COMPENSATION VIA INCENTIVE AWARDS WITHOUT ANY PERFORMANCE METRICS	5.3	The Board ensure employee incentive awards are given for actions above and beyond typical duties.	<p>—Effective January 2016, all bonuses and bonus structures for the executive management team were suspended and policies reinforced requiring full Board approval.</p> <p>—1/27/17—Board Chair Stewart recommends that UFA Staff review the current policy and provide recommendations to the Benefit and Compensation Committee to review and have a revised policy vetted and prepared for Board approval my the March Board Meeting.</p> <p>—3/24/17—Chief Petersen has not reviewed the policies as of yet, all incentive awards remain suspended. The former policy that allowed for incentive awards for employee performance was rescinded on March 23. That policy was replaced with an Employee Recognition and Service Award policy that provides commemorative coins for years of service in 5 year increments.</p> <p>—4/29/16—New policy dated 6120 dated March 23, 2017 replaced employee service awards with a commemorative coin. UFA has suspended monetary incentive awards.</p>	Interim Assistant Chief Bill Brass	COMPLETED
5	FORMER CHIEF AND FORMER DEPUTY CHIEF INCREASED COMPENSATION VIA INCENTIVE AWARDS WITHOUT ANY PERFORMANCE METRICS	5.4	The Board ensure that UFA personnel appropriately track efforts on behalf of UFSA enhanced administrative services.	<p>—The Board and Fire Chief will establish a method to ensure this tracking is effectively administered.</p> <p>—9/16/17—CFO Hill has validated all work that UFA personnel perform for the UFSA and reviewed the information with the UFA Chief, Chair of the UFSA and District Administrator</p> <p>—10/17/17—The UFA and UFSA approved a new inter local agreement that replaces the previous MOU between the agencies. This new agreement clarifies the oversight and administrative support provided by UFA for UFSA.</p>	Fire Chief Dan Petersen	COMPLETED



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5	FORMER CHIEF AND FORMER DEPUTY CHIEF INCREASED COMPENSATION VIA INCENTIVE AWARDS WITHOUT ANY PERFORMANCE METRICS	5.5	The Board ensure compliance with policies governing incentive awards.	<p>—Effective January 2016, all bonuses and bonus structures for the executive management team were suspended and policies reinforced requiring full Board approval.</p> <p>—1/27/17—Board Chair Stewart recommends that UFA Staff review the current policy and provide recommendations to the Benefit and Compensation Committee to review and have a revised policy vetted and prepared for Board approval my the March Board Meeting.</p> <p>—3/24/17—Chief Petersen has not reviewed the policies as of yet, all incentive awards remain suspended. The former policy that allowed for incentive awards for employee performance was rescinded on March 23. That policy was replaced with an Employee Recognition and Service Award policy that provides commemorative coins for years of service in 5 year increments.</p> <p>—4/29/16—New policy dated 6120 dated March 23, 2017 replaced employee service awards with a commemorative coin. UFA has suspended monetary incentive awards.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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6	FORMER CHIEF STEERED UFA PERSONNEL AND RESOURCES, PROVIDING PREFERENTIAL TRAINING PRIOR TO HIRING OF FAMILY MEMBERS	6.1	The Board analyze the costs of the condensed course and, if the course resulted in excess costs, recover those costs from the former Chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFA Chief Legal Officer once the UFA attorney is selected. The UFA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFA RFP Evaluation Committee complete selection of UFA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED
6	FORMER CHIEF STEERED UFA PERSONNEL AND RESOURCES, PROVIDING PREFERENTIAL TRAINING PRIOR TO HIRING OF FAMILY MEMBERS	6.2	Future chiefs do not hire family members and avoid engaging in activities which provide preferential treatment for family members.	—Effective June 2016, new policies related to nepotism were adopted to bring hiring and supervision policies in line with state law. A current review of current hiring and supervision procedures and practices is ongoing to ensure compliance in the future.	Board Chair Sheldon Stewart	COMPLETED
7	FORMER CHIEF AND FORMER DEPUTY CHIEF MAY HAVE VIOLATED NEPOTISM LAW	7.1	Monitor compliance with State nepotism laws.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>—Effective June 2016, new policies related to nepotism were adopted to bring hiring and supervision policies in line with state law. A current review of current hiring and supervision procedures and practices is ongoing to ensure compliance in the future.</p>	Board Chair Sheldon Stewart	COMPLETED



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7	FORMER CHIEF AND FORMER DEPUTY CHIEF MAY HAVE VIOLATED NEPOTISM LAW	7.2	Refer potential violations of State nepotism laws to law enforcement for possible criminal investigation.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>—Effective June 2016, new policies related to nepotism were adopted to bring hiring and supervision policies in line with state law. A current review of current hiring and supervision procedures and practices is ongoing to ensure compliance in the future.</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor's report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.</p>	Board Chair Sheldon Stewart	COMPLETED
8	FORMER CHIEF AND FORMER DEPUTY CHIEF BILLED UFA FOR BASEBALL SPRING TRAINING JUNKET	8.1	Recover excessive expenditures from the former Chief and former Deputy Chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Board Chair Rob Dahle	COMPLETED



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8	FORMER CHIEF AND FORMER DEPUTY CHIEF BILLED UFA FOR BASEBALL SPRING TRAINING JUNKET	8.2	Refer potential misuse of public funds and potential fraudulent representation of expenditures by the former Chief and former Deputy Chief to law enforcement for possible criminal investigation.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor's report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.</p>	Board Chair Sheldon Stewart	COMPLETED
9	FORMER CHIEF AND FORMER DEPUTY CHIEF OVERBILLED UFA FOR EXTENDED STAY IN ANAHEIM	9.1	Recover excessive expenditures from the former Chief and former Deputy Chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFA Chief Legal Officer once the UFA attorney is selected. The UFA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFA RFP Evaluation Committee complete selection of UFA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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9	FORMER CHIEF AND FORMER DEPUTY CHIEF OVERBILLED UFA FOR EXTENDED STAY IN ANAHEIM	9.2	Refer potential misuse of public funds and potential fraudulent representation of expenditures by the former Chief and former Deputy Chief to law enforcement for possible criminal investigation.	<p>The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>1/26/17—Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor's report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.</p>	Board Chair Sheldon Stewart	COMPLETED
10	FORMER DEPUTY CHIEF BILLED UFA FOR PERSONAL TRAVEL EXPENSES	10.1	Recover excessive expenditures from the former Deputy Chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18—During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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10	FORMER DEPUTY CHIEF BILLED UFA FOR PERSONAL TRAVEL EXPENSES	10.2	Refer potential misuse of public funds by the former Deputy Chief to law enforcement for possible criminal investigation.	<p>— The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>— 1/26/17—Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor's report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.</p>	Board Chair Sheldon Stewart	COMPLETED
11	FORMER CHIEF AND FORMER DEPUTY CHIEF INCURRED UNSUPPORTED AND QUESTIONABLE TRAVEL EXPENDITURES	11.1	Recover improper expenditures from the former Chief and former Deputy Chief.	<p>to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>— 1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>— 3/2/17—UFA Chief Legal Officer will coordinate with the UFA Chief Legal Officer once the UFA attorney is selected. The UFA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>— 4/30/2017—UFA RFP Evaluation Committee complete selection of UFA CLO.</p> <p>— After 4/30/2017—UFA CLO will work with UFA attorney to research a potential civil recovery.</p> <p>— 6/7/17—Counsel for UFA and UFA met to discuss potential claims</p> <p>— By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>— 7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFA. Counsel continue their investigation and research of potential claims.</p> <p>— 9/18/18—During a joint UFA/UFA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>— 10/16/18—During a joint UFA / UFA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>— 11/20/18— During a joint UFA / UFA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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11	FORMER CHIEF AND FORMER DEPUTY CHIEF INCURRED UNSUPPORTED AND QUESTIONABLE TRAVEL EXPENDITURES	11.2	Regularly review and approve the expenditures of any direct report for documented business purpose and reasonableness.	SEE ALSO FINDING 11 IA (INTERNAL AUDIT) AND RECOMMENDATION 11.1 FROM THE INTERNAL AUDIT —Travel and meal policies that are in place and have been updated by the Finance Committee will promptly be brought before the full UFA Board for approval to address concerns with international travel, hotel rates, daily meal per diems, rental car use, travel/expense approval for executive officers, and travel and hotel activities directly related to a conference. Pre-payment of funds for travel will no longer occur except on an exceptional basis with a well-documented process covering pre-paid hotel rooms, rental arrangements, and limited allocations for meals. —Effective June 2016, new policies related to travel and expense reporting were put into place to address concerns and issues with documentation. Additional documentation procedures are currently being added to address weaknesses noted in the "Missing Documentation Form." —Effective December 2016, all Chief expenses reports are reviewed by the CFO and approved by the CLO with routine reporting of expenses presented to the Finance Committee and Board.	Board Chair Sheldon Stewart	COMPLETED
11	FORMER CHIEF AND FORMER DEPUTY CHIEF INCURRED UNSUPPORTED AND QUESTIONABLE TRAVEL EXPENDITURES	11.3	Refer potential fraudulent expenditures by the former Chief and former Deputy Chief to law enforcement for possible criminal investigation.	—The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203). — 1/26/17 —Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been be referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor's report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.	Board Chair Sheldon Stewart	COMPLETED



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11	FORMER CHIEF AND FORMER DEPUTY CHIEF INCURRED UNSUPPORTED AND QUESTIONABLE TRAVEL EXPENDITURES	11.4	The chief adequately review and ensure compliance with UFA expense policies for documented business purpose and reasonableness.	<p>SEE ALSO FINDING 11 IA (INTERNAL AUDIT) AND RECOMMENDATION 11.1 FROM THE INTERNAL AUDIT</p> <p>—Effective June 2016, new policies related to travel and expense reporting were put into place to address concerns and issues with documentation. Additional documentation procedures are currently being added to address weaknesses noted in the “Missing Documentation Form.”</p> <p>—Effective December 2016, all Chief expenses reports are reviewed by the CFO and approved by the CLO with routine reporting of expenses presented to the Finance Committee and Board.</p> <p>—2/6/17—A new draft policy establishes a Travel Coordinator / Auditor to review all travel expense requests by all UFA employees with the Fire Chief providing final approval for all direct reports. The proposed changes require review of an articulated business purpose for all travel and for the Travel Coordinator to make all travel arrangements for any traveling employee. The changes will address the broad concerns raised by the audit with regard to travel expenses. Some specific changes include not paying for meals per diem that are covered through some other means (i.e. hotel-provided, conference-provided, third-party-provided, etc.), curtailing unnecessary rental car expenses, ensuring more economical hotel bookings, clarifying processes with regard to third-party reimbursements and restricting the use of rental cars for personal side trips. These changes will also minimize the need for any reimbursement following travel. This draft is in final review, however, many of these principles are now in place using a revised travel request form.</p> <p>—2/21/16—A final draft of a revised Business Travel policy, incorporating the changes that were identified previously, has been completed and has been referred to the Board’s Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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12	FORMER CHIEF AND FORMER DEPUTY CHIEF INCURRED EXCESSIVE AND UNNECESSARY RENTAL CAR EXPENSES	12.1	Recover excessive expenditures from the former Chief and former Deputy Chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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12	FORMER CHIEF AND FORMER DEPUTY CHIEF INCURRED EXCESSIVE AND UNNECESSARY RENTAL CAR EXPENSES	12.2	Regularly review and approve the travel expenditures of any direct report for documented business purpose and reasonableness.	<p>SEE ALSO FINDINGS 4 IA, 11 IA, (INTERNAL AUDIT) AND RECOMMENDATIONS 4.1, 11.1, FROM THE INTERNAL AUDIT</p> <p>—Travel and meal policies that are in place and have been updated by the Finance Committee will promptly be brought before the full UFA Board for approval to address concerns with international travel, hotel rates, daily meal per diems, rental car use, travel/expense approval for executive officers, and travel and hotel activities directly related to a conference. Pre-payment of funds for travel will no longer occur except on an exceptional basis with a well-documented process covering pre-paid hotel rooms, rental arrangements, and limited allocations for meals.</p> <p>—Effective December 2016, all Chief expenses reports are reviewed by the CFO and approved by the CLO with routine reporting of expenses presented to the Finance Committee and Board.</p> <p>—2/21/16—A final draft of a revised Business Travel policy, incorporating the changes that were identified previously, has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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13	FORMER CHIEF'S AND FORMER DEPUTY CHIEF'S LODGING EXPENSES EXCEED ALLOWABLE RATES	13.1	Recover excessive expenditures from the former Chief and former Deputy Chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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13	FORMER CHIEF'S AND FORMER DEPUTY CHIEF'S LODGING EXPENSES EXCEED ALLOWABLE RATES	13.2	Regularly review and approve the travel expenditures of any direct report for documented business purpose and reasonableness.	<p>SEE ALSO FINDINGS 4 IA, 11 IA (INTERNAL AUDIT) AND RECOMMENDATIONS 4.1, 11.1 FROM THE INTERNAL AUDIT</p> <p>—Effective June 2016, new policies related to travel and expense reporting were put into place to address concerns and issues with documentation. Additional documentation procedures are currently being added to address weaknesses noted in the "Missing Documentation Form."</p> <p>—2/6/17—A new draft policy establishes a Travel Coordinator / Auditor to review all travel expense requests by all UFA employees with the Fire Chief providing final approval for all direct reports. The proposed changes require review of an articulated business purpose for all travel and for the Travel Coordinator to make all travel arrangements for any traveling employee. The changes will address the broad concerns raised by the audit with regard to travel expenses. Some specific changes include not paying for meals per diem that are covered through some other means (i.e. hotel-provided, conference-provided, third-party-provided, etc.), curtailing unnecessary rental car expenses, ensuring more economical hotel bookings, clarifying processes with regard to third-party reimbursements and restricting the use of rental cars for personal side trips. These changes will also minimize the need for any reimbursement following travel. This draft is in final review, however, many of these principles are now in place using a revised travel request form.</p> <p>—2/21/16—A final draft of a revised Business Travel policy, incorporating the changes that were identified previously, has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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14	FORMER CHIEF AND FORMER DEPUTY CHIEF FAILED TO FOLLOW TRAVEL AUTHORIZATION AND DOCUMENTATION POLICY	14.1	Recover improper expenditures from the former Chief and former Deputy Chief for any travel expenditures which failed to comply with UFA policy and contractual obligations contained within their employment agreements.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED
14	FORMER CHIEF AND FORMER DEPUTY CHIEF FAILED TO FOLLOW TRAVEL AUTHORIZATION AND DOCUMENTATION POLICY	14.2	Regularly review and approve the travel expenditures of any direct report for compliance with UFA policy.	<p>SEE ALSO FINDINGS 4 IA, 11 IA AND RECOMMENDATIONS 4.1, 11.1 FROM THE INTERNAL AUDIT</p> <p>—Travel and meal policies that are in place and have been updated by the Finance Committee will promptly be brought before the full UFA Board for approval to address concerns with international travel, hotel rates, daily meal per diems, rental car use, travel/expense approval for executive officers, and travel and hotel activities directly related to a conference. Pre-payment of funds for travel will no longer occur except on an exceptional basis with a well-documented process covering pre-paid hotel rooms, rental arrangements, and limited allocations for meals.</p> <p>—Effective June 2016, new policies related to travel and expense reporting were put into place to address concerns and issues with documentation. Additional documentation procedures are currently being added to address weaknesses noted in the "Missing Documentation Form."</p> <p>—Effective December 2016, all Chief expenses reports are reviewed by the CFO and approved by the CLO with routine reporting of expenses presented to the Finance Committee and Board.</p>	Board Chair Sheldon Stewart	COMPLETED



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15	FORMER DEPUTY CHIEF REQUESTED AND/OR OBTAINED REIMBURSEMENT FOR COSTS IN EXCESS OF DOCUMENTED BUSINESS TRAVEL EXPENSES	15.1	Ensure the chief understands that when he approves expenditures he accepts responsibility of the appropriateness of those expenditures.	<p>—Effective June 2016, new policies related to travel and expense reporting were put into place to address concerns and issues with documentation. Additional documentation procedures are currently being added to address weaknesses noted in the "Missing Documentation Form."</p> <p>—2/6/17—A new draft policy establishes a Travel Coordinator / Auditor to review all travel expense requests by all UFA employees with the Fire Chief providing final approval for all direct reports. The proposed changes require review of an articulated business purpose for all travel and for the Travel Coordinator to make all travel arrangements for any traveling employee. The changes will address the broad concerns raised by the audit with regard to travel expenses. Some specific changes include not paying for meals per diem that are covered through some other means (i.e. hotel-provided, conference-provided, third-party-provided, etc.), curtailing unnecessary rental car expenses, ensuring more economical hotel bookings, clarifying processes with regard to third-party reimbursements and restricting the use of rental cars for personal side trips. These changes will also minimize the need for any reimbursement following travel. This draft is in final review, however, many of these principles are now in place using a revised travel request form.</p> <p>—2/21/16—A final draft of a revised Business Travel policy, incorporating the changes that were identified previously, has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified.</p>	Interim Assistant Chief Bill Brass	COMPLETED
15	FORMER DEPUTY CHIEF REQUESTED AND/OR OBTAINED REIMBURSEMENT FOR COSTS IN EXCESS OF DOCUMENTED BUSINESS TRAVEL EXPENSES	15.2	Refer misuse of public funds and communication fraud by the former Deputy Chief to law enforcement for possible criminal investigation.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor's report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.</p>	Board Chair Sheldon Stewart	COMPLETED
15	FORMER DEPUTY CHIEF REQUESTED AND/OR OBTAINED REIMBURSEMENT FOR COSTS IN EXCESS OF DOCUMENTED BUSINESS TRAVEL EXPENSES	15.3	Provide adequate oversight of the deputy chief by ensuring business expenses are reasonable and have a documented business purpose.	<p>—Travel and meal policies that are in place and have been updated by the Finance Committee will promptly be brought before the full UFA Board for approval to address concerns with international travel, hotel rates, daily meal per diems, rental car use, travel/expense approval for executive officers, and travel and hotel activities directly related to a conference. Pre-payment of funds for travel will no longer occur except on an exceptional basis with a well-documented process covering pre-paid hotel rooms, rental arrangements, and limited allocations for meals.</p> <p>—Effective December 2016, all Chief expenses reports are reviewed by the CFO and approved by the CLO with routine reporting of expenses presented to the Finance Committee and Board.</p> <p>—2/6/17—A new draft policy requires a Travel Coordinator / Auditor to review all travel expense requests by all UFA employees with the Fire Chief providing final approval for all direct reports. This draft is in final review, however, the principles are now in place using a revised travel request form.</p>	Fire Chief Dan Petersen	COMPLETED



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15	FORMER DEPUTY CHIEF REQUESTED AND/OR OBTAINED REIMBURSEMENT FOR COSTS IN EXCESS OF DOCUMENTED BUSINESS TRAVEL EXPENSES	15.4	Terminate the employment of any employee engaged in the misuse of public funds or the attempt to conceal improper use of funds.	<p>SEE ALSO FINDING 1 IA (INTERNAL AUDIT) AND RECOMMENDATION 1.1 FROM THE INTERNAL AUDIT</p> <p>—1/26/17—Mayor Pengra made a motion that the Board authorizes the Fire Chief to hire an individual for the position of temporary Internal Affairs Director or a position in similar scope and purpose and authorize the rate of \$95 for the position. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—2/6/17—Temporary Internal Affairs Director was hired the week of January 30, 2017 from outside the state of Utah. This experienced investigator provided training to a group of employees staff is considering assigning as the internal affairs investigator to review any reports or claims as described in this recommendation.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled "The Oath and Honor" for review by Chief Petersen.</p> <p>—3/1/17—Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—5/1/17—The establishment of a Professional Standards Division with both internal and external fact finders allows the UFA to properly review any allegations of misuse of public funds or the concealing of their use and take the action necessary.</p>	Fire Chief Dan Petersen	COMPLETED
16	FORMER CHIEF AND FORMER DEPUTY CHIEF ACQUIRED EXCESSIVE TECHNOLOGY ASSETS FOR THEMSELVES	16.1	Ensure appropriate policies and procedures exist regarding the acquisition, tracking, use, and return of technology assets.	<p>SEE ALSO FINDING 2 IA (INTERNAL AUDIT) AND RECOMMENDATION 2.1 FROM THE INTERNAL AUDIT</p> <p>—Board—Updated procurement policy will promptly be brought before the UFA Board for approval to address concerns regarding the deficiencies noted by the State Auditor relating to the purchase, sale, storage, and management of technology and other assets acquired by UFA personnel or reimbursed by UFA.</p> <p>—1/23/17—Fire Chief assigned staff to audit all technology assets and ensure a policy is developed to meet this recommendation.</p> <p>—2/9/17—Information Technology Bureau has begun an internal audit of all technology assets. Two draft policies have been developed and sent to command staff for review and comments. These policies address the acquisition, tracking, use and return of technology assets.</p> <p>—2/28/17—The Information Technology Bureau continues their audit of all technology assets (20% complete). Two policies have been written and discussed by both Command Staff and the Policy Advisory Committee. The policies have been sent to the Fire Chief for review. These policies address the acquisition, tracking, use and return of technology assets. An update to the current surplus policy has also been drafted and has been sent to Command Staff for review.</p> <p>—4/29/17—The UFA Board adopted the updated IT Acceptable Use policy on April 18, 2017. The new policy states: "All I.T. Resources will be tracked by IT in a resource tracking program in accordance with UFA Policy and Procedure – Safeguarding Property and Assets and will be audited at least once annually to ensure accuracy. "</p>	Assistant Chief Mike Watson	COMPLETED



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16	FORMER CHIEF AND FORMER DEPUTY CHIEF ACQUIRED EXCESSIVE TECHNOLOGY ASSETS FOR THEMSELVES	16.2	Ensure the chief and deputy chief comply with UFA policies and procedures in regards to the acquisition, tracking, use, and return of technology assets.	<p>SEE ALSO FINDING 2 IA (INTERNAL AUDIT) AND RECOMMENDATION 2.1 FROM THE INTERNAL AUDIT</p> <p>—1/23/17—Fire Chief assigned staff to audit all technology assets and ensure a policy is developed to meet this recommendation. The Fire Chief and Deputy Chief will comply with this policy.</p> <p>—2/9/17—A draft policy has been developed and sent to command staff for review. This policy requires the Chief and Deputy Chief to follow the same process as other employees when requesting technology assets. It also requires that the UFA Board Chair or Vice Chair approve technology assets requested by the Chief that are deemed non-standard.</p> <p>—2/28/17—A policy has been reviewed by Command Staff and the Policy Advisory Committee and sent to the Fire Chief for review. This policy requires the Chief and Deputy Chief to follow the same process as other employees when requesting technology assets. It also requires that the UFA Board Chair or Vice Chair approve technology assets requested by the Chief that are deemed non-standard. An update to the current surplus policy has also been drafted and has been sent to Command Staff for review.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—All IT Resources will be tracked by IT in a resource tracking program in accordance with UFA Policy and Procedure – Safeguarding Property and Assets and will be audited at least once annually to ensure accuracy.</p>	Interim Assistant Chief Bill Brass	COMPLETED
16	FORMER CHIEF AND FORMER DEPUTY CHIEF ACQUIRED EXCESSIVE TECHNOLOGY ASSETS FOR THEMSELVES	16.3	Monitor whether the assignment of technology assets match the necessity of their use.	<p>SEE ALSO FINDING 2 IA (INTERNAL AUDIT) AND RECOMMENDATION 2.1 FROM THE INTERNAL AUDIT</p> <p>—1/23/17—Fire Chief assigned staff to audit all technology assets and make a recommendation on the necessity of their use.</p> <p>—2/9/17—Information Technology Bureau has begun an internal audit of all technology assets.</p> <p>—2/28/17—The Information Technology Bureau continues their audit of all technology assets (20% complete).</p> <p>—4/29/17—The audit of all known technology assets has been completed. All known technology assets have been reassigned where they were unnecessarily assigned, and all remaining technology assets currently match the necessity of their use. The I.T. Department will assess on an annual basis the need for technology assignments and has set up a tracking program for all new technology issued from January 2017 forward.</p>	Assistant Chief Mike Watson	COMPLETED



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17	FORMER CHIEF AND FORMER DEPUTY CHIEF USED ELECTRONIC DEVICES PRIMARILY FOR PERSONAL PURPOSES OR UNALLOWABLE USES	17.1	Recover the cost of excessive personal use of technology assets from the former Chief and former Deputy Chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief as identified in findings 1-18.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFA Chief Legal Officer once the UFA attorney is selected. The UFA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFA RFP Evaluation Committee complete selection of UFA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED
17	FORMER CHIEF AND FORMER DEPUTY CHIEF USED ELECTRONIC DEVICES PRIMARILY FOR PERSONAL PURPOSES OR UNALLOWABLE USES	17.2	Refer the misuse of public funds and the improper use of public funds for electioneering by the former Chief to law enforcement for possible criminal investigation.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor's report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.</p>	Board Chair Sheldon Stewart	COMPLETED



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17	FORMER CHIEF AND FORMER DEPUTY CHIEF USED ELECTRONIC DEVICES PRIMARILY FOR PERSONAL PURPOSES OR UNALLOWABLE USES	17.3	Refer the misuse of public funds and other potential illegal activities by the former Deputy Chief to law enforcement for possible criminal investigation.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFA Board Members recognize the seriousness of the allegations of criminal wrong doing in the State Auditors report to the respect of certain individuals. We believe these allegations should be pursued consistent with the auditors recommendations of criminal prosecution. We understand that these matters have already been referred to appropriate authorities for criminal prosecution respecting all of the recommendations of the state auditor's report and as a Board we stand ready to cooperate in all respects with such investigations. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor.</p>	Board Chair Sheldon Stewart	COMPLETED
18	FORMER DEPUTY CHIEF USED UFA VEHICLE FOR SIGNIFICANT PERSONAL USE	18.1	Ensure the deputy chief complies with the "Staff Vehicle Assignment and Use" policy.	<p>—The Board will expeditiously perform, or cause to be performed, a comprehensive review of relevant policies and procedures.</p> <p>—2/6/17—Assistant Chief Slack is drafting a policy for staff vehicle assignment and use; all personnel will follow this guideline, including direct reports to the Fire Chief.</p> <p>—5/1/17—The Deputy Chief position has been eliminated from the Organizational Chart. All personnel in the UFA with assigned vehicles will follow the policy.</p>	Fire Chief Dan Petersen	COMPLETE
18	FORMER DEPUTY CHIEF USED UFA VEHICLE FOR SIGNIFICANT PERSONAL USE	18.2	Recover from the former Deputy Chief the cost of excessive personal vehicle use in violation of UFA policy.	<p>—The Board will promptly review and amend the vehicle use and take-home policy to address the classification and proper accounting of vehicle use in accordance with State law and IRS regulations, including the potential taxation of vehicle related benefits.</p> <p>—4/30/2017—UFA RFP Evaluation Committee complete selection of UFA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document</p>	Board Chair Rob Dahle	COMPLETED
18	FORMER DEPUTY CHIEF USED UFA VEHICLE FOR SIGNIFICANT PERSONAL USE	18.3	Monitor the reasonableness of vehicle use by the deputy chief.	<p>—The Board will promptly review and amend the vehicle use and take-home policy to address the classification and proper accounting of vehicle use in accordance with State law and IRS regulations, including the potential taxation of vehicle related benefits.</p> <p>—2/6/17—Assistant Chief Slack is drafting a policy for staff vehicle assignment and use; all personnel will follow this guideline, including direct reports to the Fire Chief.</p> <p>—5/1/17—The Deputy Chief position has been eliminated from the Organizational Chart. All personnel in the UFA with assigned vehicles will follow the policy.</p>	Fire Chief Dan Petersen	COMPLETE



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19	THE BOARD FAILED TO PROVIDE ADEQUATE OVERSIGHT OF THE FORMER CHIEF	19.1	Any Board member who continued to excuse improper behavior despite mounting information of that behavior resign from the Board.	<p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/19/17—The draft policy regarding the Oath was presented to, and accepted by the Board. Those members of the Board in attendance swore to the newly accepted Oath, promising to a higher level of vigilance and responsibility to the management of UFA. Those Board members not in attendance will be sworn in at the next possible opportunity.</p>	Board Chair Sheldon Stewart	COMPLETED
19	THE BOARD FAILED TO PROVIDE ADEQUATE OVERSIGHT OF THE FORMER CHIEF	19.2	Any Board member who is unable or unwilling to provide sufficient time to provide adequate oversight resign from the Board.	<p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/19/17—The draft policy regarding the Oath was presented to, and accepted by the Board. Those members of the Board in attendance swore to the newly accepted Oath, promising to a higher level of vigilance and responsibility to the management of UFA. Those Board members not in attendance will be sworn in at the next possible opportunity.</p>	Board Chair Sheldon Stewart	COMPLETED



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19	THE BOARD FAILED TO PROVIDE ADEQUATE OVERSIGHT OF THE FORMER CHIEF	19.3	Every remaining Board member commit to exercising their governance responsibilities with appropriate skepticism and sufficient independence of management.	<p>—The Board will work to create or cause to be created, a periodic, ongoing training on internal Board member roles, responsibilities, and authorities as identified in State laws and internal policies.</p> <p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/19/17—The draft policy regarding the Oath was presented to, and accepted by the Board. Those members of the Board in attendance swore to the newly accepted Oath, promising to a higher level of vigilance and responsibility to the management of UFA. Those Board members not in attendance will be sworn in at the next possible opportunity.</p>	Board Chair Sheldon Stewart	COMPLETED
20	BOARD CULTURE IMPAIRED EMPLOYEES’ AND BOARD MEMBERS’ WILLINGNESS TO COMMUNICATE QUESTIONABLE ACTIVITY TO THE BOARD	20.1	Establish the Board as a governing body willing to hold management accountable.	<p>—All actions noted in this response to the findings will be recorded and prioritized so that outcomes can be accounted for and future actions can be properly scheduled and managed.</p>	Board Chair Sheldon Stewart	COMPLETED
20	BOARD CULTURE IMPAIRED EMPLOYEES’ AND BOARD MEMBERS’ WILLINGNESS TO COMMUNICATE QUESTIONABLE ACTIVITY TO THE BOARD	20.2	Encourage candid discussions among Board members to identify and resolve organizational weaknesses.	<p>—All actions noted in this response to the findings will be recorded and prioritized so that outcomes can be accounted for and future actions can be properly scheduled and managed.</p> <p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/19/17—The draft policy regarding the Oath was presented to, and accepted by the Board. Those members of the Board in attendance swore to the newly accepted Oath, promising to a higher level of vigilance and responsibility to the management of UFA. Those Board members not in attendance will be sworn in at the next possible opportunity.</p>	Board Chair Sheldon Stewart	COMPLETED



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20	BOARD CULTURE IMPAIRED EMPLOYEES' AND BOARD MEMBERS' WILLINGNESS TO COMMUNICATE QUESTIONABLE ACTIVITY TO THE BOARD	20.3	Establish an anonymous whistleblower program.	<p>—The Board will promptly discuss the potential creation of an anonymous whistleblower/ombudsman policy.</p> <p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting. A board policy on managing complaints directly to the Board of Directors was reviewed at the August Board meeting and is on the agenda for adoption at the September board meeting.</p> <p>—9/19/17—The draft policy regarding the Oath was presented to, and accepted by the Board. Those members of the Board in attendance swore to the newly accepted Oath, promising to a higher level of vigilance and responsibility to the management of UFA. Those Board members not in attendance will be sworn in at the next possible opportunity.</p> <p>—9/29/17—The Board of Directors adopted a policy and procedure to accept and review all complaints of alleged policy violations of misconduct of an employee or Board member.</p>	Board Chair Sheldon Stewart	COMPLETED
21	FORMER CHIEF'S POSITION ON COUNTY COUNCIL IMPAIRED BOARD MEMBERS' WILLINGNESS TO QUESTION HIM	21.1	Ensure that activity outside of UFA employment does not interfere with the interests of UFA.	<p>—Effective January 17th, 2017, a new Fire Chief was hired. The Chief's agreement contains specific language designed to prevent the conflict of interest situations noted by the State Auditor.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p>	Board Chair Sheldon Stewart	COMPLETED
21	FORMER CHIEF'S POSITION ON COUNTY COUNCIL IMPAIRED BOARD MEMBERS' WILLINGNESS TO QUESTION HIM	21.2	Frankly discuss concerns regarding these types of conflicts.	<p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/19/17—The draft policy regarding the Oath was presented to, and accepted by the Board. Those members of the Board in attendance swore to the newly accepted Oath, promising to a higher level of vigilance and responsibility to the management of UFA. Those Board members not in attendance will be sworn in at the next possible opportunity.</p>	Board Chair Sheldon Stewart	COMPLETED



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21	FORMER CHIEF'S POSITION ON COUNTY COUNCIL IMPAIRED BOARD MEMBERS' WILLINGNESS TO QUESTION HIM	21.3	Prohibit the chief from serving in any position which could significantly impair the workings of member entities, including any such perception.	<ul style="list-style-type: none"> —Effective January 17th, 2017, a new Fire Chief was hired. The Chief's agreement contains specific language designed to prevent the conflict of interest situations noted by the State Auditor. —2/6/17—Chairman Stewart submitted an organizational letter and a code titled "The Oath and Honor" for review by Chief Petersen. —3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy. —4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting. 	Board Chair Sheldon Stewart	COMPLETED
22	FORMER CFO AND FORMER CLO FAILED TO ADEQUATELY INFORM THE BOARD OF ONGOING CONCERNS	22.1	Appoint, establish compensation for, set the terms of employment for, and perform the evaluations of the CFO and CLO.	<ul style="list-style-type: none"> —Effective January 2016, a new CFO, was hired. —Effective August 25, 2016, the CLO, CFO, and Human Resources (HR) Manager were aligned to report to the Board directly until a new Fire Chief could be hired. 	Board Chair Sheldon Stewart	COMPLETED
22	FORMER CFO AND FORMER CLO FAILED TO ADEQUATELY INFORM THE BOARD OF ONGOING CONCERNS	22.2	Consider filing an ethics complaint against the former UFA CLO with the Utah State Bar Office of Professional Conduct for a potential violation of the Rules of Professional Conduct due to a conflict of interest created by the former UFA CLO representing the Board, former UFA Chief, and his own personal financial interests.	<ul style="list-style-type: none"> —The Board acknowledges and will evaluate the recommendation to file an ethics complaint with the Utah State Bar concerning the former CLO. —1/26/2017—Mayor Cullimore made a motion that the Board empower the current Chief Legal Officer to pursue the recommendation from the State Auditor to explore the possibilities of a public ethics complaint and that the complaint be filled with the State Bar concerning the former CLO of UFA. Mayor Silvestrini seconded the motion and a roll call vote was taken and all voted in favor. —3/2/17—UFA Chief Legal Officer will coordinate with the UFA Chief Legal Officer once the UFA attorney is selected. The UFA Board conducted final interviews in the selection process for their CLO on March 2, 2017. —6/7/17—Counsel for UFA and UFA met to discuss potential ethics complaint 	Chief Legal Officer Brian Roberts	COMPLETED



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23	FORMER BOARD CHAIRS ILLEGALLY APPROVED INCENTIVE AWARDS WITHOUT FULL BOARD AUTHORIZATION	23.1	The Board consider pursuing reimbursement of the improperly authorized incentive awards from the former Chief and possibly from the former Board chairs who acted outside the scope of their authority.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief and others identified in the report as recommended in findings 19-30.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18— During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED
23	FORMER BOARD CHAIRS ILLEGALLY APPROVED INCENTIVE AWARDS WITHOUT FULL BOARD AUTHORIZATION	23.2	The Board participate in training regarding the appropriate powers and duties of board members, including chairs.	<p>—The Board will work to create or cause to be created, a periodic, ongoing training on internal Board member roles, responsibilities, and authorities as identified in State laws and internal policies.</p> <p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled "The Oath and Honor" for review by Chief Petersen.</p> <p>—3/1/17—Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/19/17—The UFA reviewed the checklist of best practices for Board Members of limited purpose entities during the August 15, 2017 Board Meeting – including specific training and discussion on the roles of Board and Staff. The UFA adopted and administered an oath of office during the September 12, 2017 Board Meeting.</p>	Board Chair Sheldon Stewart	COMPLETED



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23	FORMER BOARD CHAIRS ILLEGALLY APPROVED INCENTIVE AWARDS WITHOUT FULL BOARD AUTHORIZATION	23.3	Future Board chairs operate within the law and within the duties delegated by the Board.	<p>—The Board will work to create or cause to be created, a periodic, ongoing training on internal Board member roles, responsibilities, and authorities as identified in State laws and internal policies.</p> <p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17—Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/19/17—The UFA reviewed the checklist of best practices for Board Members of limited purpose entities during the August 15, 2017 Board Meeting – including specific training and discussion on the roles of Board and Staff. The UFA adopted and administered an oath of office during the September 12, 2017 Board Meeting.</p>	Board Chair Sheldon Stewart	COMPLETED
24	BOARD RATIFIED INCENTIVE AWARDS TO THE CHIEF AND DEPUTY CHIEF DESPITE SERIOUS BREACHES OF CONTRACT	24.1	Avoid actions that reward improper or illegal activities.	<p>—Effective January 2016, all bonuses and bonus structures for the executive management team were suspended and policies reinforced requiring full board approval.</p> <p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17—Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/19/17—The draft policy regarding the Oath was presented to, and accepted by the Board. Those members of the Board in attendance swore to the newly accepted Oath, promising to a higher level of vigilance and responsibility to the management of UFA. Those Board members not in attendance will be sworn in at the next possible opportunity.</p>	Board Chair Sheldon Stewart	COMPLETED



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24	BOARD RATIFIED INCENTIVE AWARDS TO THE CHIEF AND DEPUTY CHIEF DESPITE SERIOUS BREACHES OF CONTRACT	24.2	Void the resolution and demand repayment by the former Chief and former Deputy Chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief and others identified in the report as recommended in findings 19-30.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18—During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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25	BOARD AWARDED \$134,876 IN SEVERANCE PAYMENTS TO THE FORMER DEPUTY CHIEF AND FORMER CHIEF DESPITE SUSPICIONS OF FRAUDULENT ACTIVITY	25.1	Avoid actions that reward improper or illegal activities.	<p>—Effective January 2016, all bonuses and bonus structures for the executive management team were suspended and policies reinforced requiring full board approval.</p> <p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/19/17—The draft policy regarding the Oath was presented to, and accepted by the Board. Those members of the Board in attendance swore to the newly accepted Oath, promising to a higher level of vigilance and responsibility to the management of UFA. Those Board members not in attendance will be sworn in at the next possible opportunity.</p>	Board Chair Sheldon Stewart	COMPLETED
25	BOARD AWARDED \$134,876 IN SEVERANCE PAYMENTS TO THE FORMER DEPUTY CHIEF AND FORMER CHIEF DESPITE SUSPICIONS OF FRAUDULENT ACTIVITY	25.2	Be judicious in the use of severance pay, especially where likely breaches of contract exist.	<p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—7/1/17—CLO will complete a review and, if necessary, revision of severance policies and provisions for contract and non-contract employees to ensure proper standards apply.</p> <p>—11/21/17— The Board has established employment contracts with the two employees that report directly to the Board of Directors (Fire Chief and CLO) that outline reasonable severance pay, including a termination for cause where the employee will not receive severance. No other employees at the UFA operate with a contract or severance pay options.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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25	BOARD AWARDED \$134,876 IN SEVERANCE PAYMENTS TO THE FORMER DEPUTY CHIEF AND FORMER CHIEF DESPITE SUSPICIONS OF FRAUDULENT ACTIVITY	25.3	Consider recovering severance pay from the former Chief and former Deputy Chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief and others identified in the report as recommended in findings 19-30.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFA Chief Legal Officer once the UFA attorney is selected. The UFA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFA RFP Evaluation Committee complete selection of UFA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18—During a joint UFA / UFA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED
26	BOARD VIOLATED THE OPEN AND PUBLIC MEETINGS ACT WHEN IT APPROVED SEVERANCE PAYMENTS	26.1	We recommend the Board comply with OPMA.	<p>—Effective November 2016, issues related to the Open and Public Meetings Act (OPMA) were resolved by ratifying prior actions. Additional training and support have been given to Executive Administration with support from the CLO in maintaining compliance.</p>	Board Chair Sheldon Stewart	COMPLETED



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27	LACK OF CLEAR CONTRACTUAL ARRANGEMENT EXISTED BETWEEN UFSA AND UFA	27.1	Establish the services UFA will provide and the rates UFSA will pay for those services (both baseline and enhanced administrative services), including the methodology for UFA to bill UFSA for administrative, operational, and other activities.	<p>SEE ALSO FINDING 10 IA (INTERNAL AUDIT) AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT</p> <p>—The MOU between UFSA and UFA is currently under review by legal counsel from both agencies and will be completed promptly. This will address the desire by both agencies to contract with UFA for services rendered by individuals within UFA, but with no direct compensation tied to individuals unless required by state law.</p> <p>—Upon learning of the inappropriate payment of incentives “authorized” by UFSA but paid by UFA without any reimbursement, a reimbursement was immediately negotiated and paid by UFSA to UFA.</p> <p>—Effective January 17th, 2017, a new Fire Chief was hired. The Chief’s agreement contains specific language designed to prevent the conflict of interest situations noted by the State Auditor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—8/17/2017—UFA Fire Chief, UFSA District Administrator and staff met to outline terms for the MOU; CLOs for UFA and UFSA will draft agreement. Estimated completion date October.</p> <p>—10/17/17—The UFA and UFSA approved a new inter local agreement that replaces the previous MOU between the agencies. This new agreement clarifies the oversight and administrative support provided by UFA for UFSA.</p>	<p>Chief Finance Officer Tony Hill</p> <p>Human Resource Director Arriann Woolf</p>	COMPLETED
27	LACK OF CLEAR CONTRACTUAL ARRANGEMENT EXISTED BETWEEN UFSA AND UFA	27.2	Identify quantifiable methods, such as timecards, receipts, and other reliable documentation, which should be used to track expenses incurred by UFA on behalf of UFSA.	<p>SEE ALSO FINDING 10 IA (INTERNAL AUDIT) AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT</p> <p>—The MOU between UFSA and UFA is currently under review by legal counsel from both agencies and will be completed promptly. This will address the desire by both agencies to contract with UFA for services rendered by individuals within UFA, but with no direct compensation tied to individuals unless required by state law.</p> <p>—Upon learning of the inappropriate payment of incentives “authorized” by UFSA but paid by UFA without any reimbursement, a reimbursement was immediately negotiated and paid by UFSA to UFA.</p> <p>—Effective January 17th, 2017, a new Fire Chief was hired. The Chief’s agreement contains specific language designed to prevent the conflict of interest situations noted by the State Auditor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—8/17/2017—UFA Fire Chief, UFSA District Administrator and staff met to outline terms for the MOU; CLOs for UFA and UFSA will draft agreement. Estimated completion date October.</p> <p>—10/17/17—The UFA and UFSA approved a new inter local agreement that replaces the previous MOU between the agencies. This new agreement clarifies the oversight and administrative support provided by UFA for UFSA.</p>	<p>Fire Chief Dan Petersen</p>	COMPLETED



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27	LACK OF CLEAR CONTRACTUAL ARRANGEMENT EXISTED BETWEEN UFSA AND UFA	27.3	Create policies and controls for the review and monitoring of expenses incurred by UFA on behalf of UFSA.	SEE ALSO FINDING 10 IA (INTERNAL AUDIT) AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT —The MOU between UFSA and UFA is currently under review by legal counsel from both agencies and will be completed promptly. This will address the desire by both agencies to contract with UFA for services rendered by individuals within UFA, but with no direct compensation tied to individuals unless required by state law. — 3/2/17 —UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017. — 8/17/2017 —UFA Fire Chief, UFSA District Administrator and staff met to outline terms for the MOU; CLOs for UFA and UFSA will draft agreement. Estimated completion date October. — 10/17/17 —The UFA and UFSA approved a new inter local agreement that replaces the previous MOU between the agencies. This new agreement clarifies the oversight and administrative support provided by UFA for UFSA.	Fire Chief Dan Petersen	COMPLETED
28	CURRENT MOU CONTAINS WEAKNESSES THAT FAIL TO ADEQUATELY CLARIFY THE UFA/UFSA ARRANGEMENT	28.1	We recommend UFA revise its MOU with UFSA to dictate that any work performed by UFA on UFSA's behalf be paid by UFSA directly to UFA and not steered by UFSA to any specific UFA employee.	SEE ALSO FINDING 10 IA (INTERNAL AUDIT) AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT —The MOU between UFSA and UFA is currently under review by legal counsel from both agencies and will be completed promptly. This will address the desire by both agencies to contract with UFA for services rendered by individuals within UFA, but with no direct compensation tied to individuals unless required by state law. —Upon learning of the inappropriate payment of incentives "authorized" by UFSA but paid by UFA without any reimbursement, a reimbursement was immediately negotiated and paid by UFSA to UFA. — 3/2/17 —UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017. — 6/21/2017 —Legal Council for UFSA has been hired and UFA's CLO is working with UFSA Council to review and update the MOU. — 8/17/2017 —UFA Fire Chief, UFSA District Administrator and staff met to outline terms for the MOU; CLOs for UFA and UFSA will draft agreement. Estimated completion date October. — 10/17/17 —The UFA and UFSA approved a new inter local agreement that replaces the previous MOU between the agencies. This new agreement clarifies the oversight and administrative support provided by UFA for UFSA.	Board Chair Sheldon Stewart	COMPLETED
29	BOARD FAILED TO ENSURE FORMER CHIEF COMPLIED WITH UFA VEHICLE USE POLICY	29.1	Ensure the chief complies with the "Staff Vehicle Assignment and Use" policy.	—In addition to specific policy changes already identified, the Board will expeditiously perform, or cause to be performed, a comprehensive review of relevant policies and procedures. —New Chief will receive a car allowance rather than the use of a UFA vehicle.	Board Chair Sheldon Stewart	COMPLETED



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29	BOARD FAILED TO ENSURE FORMER CHIEF COMPLIED WITH UFA VEHICLE USE POLICY	29.2	Ensure the chief enforces compliance within UFA for the "Staff Vehicle Assignment and Use" policy.		Board Chair Sheldon Stewart	COMPLETED
29	BOARD FAILED TO ENSURE FORMER CHIEF COMPLIED WITH UFA VEHICLE USE POLICY	29.3	Recover from the former Chief the cost of excessive personal vehicle use in violation of UFA policy.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief and others identified in the report as recommended in findings 19-30.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFA Chief Legal Officer once the UFA attorney is selected. The UFA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFA RFP Evaluation Committee complete selection of UFA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18—During a joint UFA / UFA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED
29	BOARD FAILED TO ENSURE FORMER CHIEF COMPLIED WITH UFA VEHICLE USE POLICY	29.4	Monitor the reasonableness of vehicle use by the chief.	—New Chief will receive a car allowance rather than the use of a UFA vehicle.	Board Chair Sheldon Stewart	COMPLETED



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29	BOARD FAILED TO ENSURE FORMER CHIEF COMPLIED WITH UFA VEHICLE USE POLICY	29.5	Review the UFA "Staff Vehicle Assignment and Use" policy to ensure it meets Board expectations.	<p>—1/23/17—Fire Chief assigned staff to propose revisions to the staff vehicle assignment and use policy, review the appropriateness of personnel with assigned vehicles, and review the authorization to take a vehicle home. Fire Chief directed staff to place full color full size door emblems on all UFA vehicles, with the exception of FEMA vehicles that may be specifically prohibited from markings.</p> <p>—2/6/17—Fleet Staff are preparing door and window decal mockups that will clearly identify department vehicles.</p> <p>Chief Slack is reviewing Staff Vehicle Policies from like-size departments and municipalities as well as IRS Requirements.</p> <p>Fleet Staff are compiling commuting data on take home vehicles, and will assign a cost for each individual.</p> <p>Chief Slack will be meeting with each bureau to evaluate the need and justification for after hours use of vehicles for each staff position.</p> <p>—6/2/17—All required vehicles have signage on them that meets or exceeds IRS requirement and clearly designating them as UFA assets</p> <p>—10/16/18—During the UFA Board Meeting, staff presented the revised and updated vehicle policy that meets all the recommendations from the audit.</p>	Assistant Chief Mike Watson	COMPLETED
30	BOARD FAILED TO APPROPRIATELY ADOPT OR ADEQUATELY REVIEW UFA POLICIES AND PROCEDURES	30.1	Clearly define which policies may be adopted by the chief.	<p>SEE ALSO FINDING 7 IA (INTERNAL AUDIT) AND RECOMMENDATION 7.1 OF THE INTERNAL AUDIT</p> <p>—The Board will give direction to staff and the Chief to promptly identify any policies that give the Chief or others undue authority to make changes or create exceptions by his or her own authority. These will be evaluated to determine whether to replace such language so that it delegates the ability to approve exceptions to the Board as a whole, Board Chair, Vice Chair, or Finance Committee Chair, as appropriate.</p> <p>—1/27/17—Board Chair Stewart recommends that these policies are identified, go in front of the Governance Committee for review, and present to the Board in the March Board Meeting.</p> <p>—2/6/17—Discussion at Board Level will define Board Policy and Organizational Policy. Board Policy must be adopted by the Board; Organizational Policy can be adopted by the Fire Chief.</p> <p>—2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—3/29/17— Board Policy Committee established a process to build a Board Policy Manual that will provide clear leaders intent for the organization and will establish a bright line for policies that are adopted by the Board of Directors and those adopted by the Fire Chief. This process was approved at the April 18, 2017 Board Meeting.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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30	BOARD FAILED TO APPROPRIATELY ADOPT OR ADEQUATELY REVIEW UFA POLICIES AND PROCEDURES	30.2	Monitor the delegated activity for compliance with Board intent.	<p>SEE ALSO FINDING 7 IA (INTERNAL AUDIT) AND RECOMMENDATION 7.1 OF THE INTERNAL AUDIT</p> <p>—1/27/17—Board Chair Stewart requested that members of UFA staff review all policies and establish a process for policy review annually where policies are reviewed and brought to the Board quarterly in the final month of the quarter, and then brought to the appropriate board committee the first month of the following quarter for review.</p> <p>—2/6/17—A Board Policy on the Boards intent will be developed and adopted by the Board of Directors.</p> <p>—2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—3/29/17— Board Policy Committee established a process to build a Board Policy Manual that will provide clear leaders intent for the organization and will establish a bright line for policies that are adopted by the Board of Directors and those adopted by the Fire Chief. This process was approved at the April 18, 2017 Board Meeting.</p>	Interim Assistant Chief Bill Brass	COMPLETED
30	BOARD FAILED TO APPROPRIATELY ADOPT OR ADEQUATELY REVIEW UFA POLICIES AND PROCEDURES	30.3	Establish a schedule to regularly review and update policies.	<p>—In addition to specific policy changes already identified, the Board will expeditiously perform, or cause to be performed, a comprehensive review of relevant policies and procedures.</p> <p>—The Board will promptly discuss and adopt an ongoing policy review schedule. It is expected that the review policy will establish an annual cycle which the Board will perform or cause to be performed by appropriately designated committee(s).</p> <p>—1/27/17—Board Chair Stewart requested that members of UFA staff review all policies and establish a process for policy review annually where policies are reviewed and brought to the Board quarterly in the final month of the quarter, and then brought to the appropriate board committee the first month of the following quarter for review.</p> <p>—2/6/17—Board Policies will be routinely reviewed, revised and adopted by the Board of Directors. Staff will routinely review and revise Organizational Policies for the Fire Chief's approval.</p> <p>—2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—3/29/17— Board Policy Committee established a process to build a Board Policy Manual that will provide clear leaders intent for the organization and will establish a bright line for policies that are adopted by the Board of Directors and those adopted by the Fire Chief. This process was approved at the April 18, 2017 Board Meeting.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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31	MANAGEMENT MADE UNAUTHORIZED BUDGET ADJUSTMENTS INCLUDING CONCEALING INCENTIVE AWARDS	31.1	We recommend senior management only make budget adjustments within limits prescribed by the Board and State statute.	<p>—Effective September 2016, policies were put in place by the Board Finance Committee that all budgetary changes would need approval by the Committee, with clarifications added in December 2016 establishing limits and levels of review for transfers among funds or cost centers. The policy will be presented to and ratified by the Board promptly.</p> <p>—1/27/17—Board Chair Stewart requested that CFO Tony Hill present the updates and policy changes from the December Board Meeting to the February Board meeting for approval.</p> <p>—2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a new Budget Process policy on April 17, 2017 that details how budget changes are made and how Board approval is required.</p>	Interim Assistant Chief Bill Brass	COMPLETED
31	MANAGEMENT MADE UNAUTHORIZED BUDGET ADJUSTMENTS INCLUDING CONCEALING INCENTIVE AWARDS	31.2	We recommend the Board compare the formally adopted budget to year-to-date expenditures to ensure funds are spent as authorized by the Board.	<p>—Effective September 2016, policies were put in place by the Board Finance Committee that all budgetary changes would need approval by the Committee, with clarifications added in December 2016 establishing limits and levels of review for transfers among funds or cost centers. The policy will be presented to and ratified by the Board promptly.</p> <p>—3/28/17—This process is in place and will further be addressed with the budget cycle that begins in April.</p> <p>—4/25/17—The revised budget process provides increased transparency with significant more detail to provide the ability to monitor specific expenditures that are authorized during the budget approval / adoption process; including the specific charitable donations approved. The proposed budget was approved by the Finance Committee on April 25, 2017.</p>	Board Chair Sheldon Stewart	COMPLETED
32	SENIOR MANAGEMENT RESPONDED TO CONCERNS REGARDING FAILURE TO FOLLOW POLICY IN A HOSTILE MANNER	32.1	Directly monitor controls subject to management override.	<p>SEE ALSO FINDING 7 IA (INTERNAL AUDIT) AND RECOMMENDATION 7.1 FROM THE INTERNAL AUDIT</p> <p>—The Board will give direction to staff and the Chief to promptly identify any policies that give the Chief or others undue authority to make changes or create exceptions by his or her own authority. These will be evaluated to determine whether to replace such language so that it delegates the ability to approve exceptions to the Board as a whole, Board Chair, Vice Chair, or Finance Committee Chair, as appropriate.</p> <p>—2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—3/29/17— Board Policy Committee established a process to build a Board Policy Manual that will provide clear leaders intent for the organization and will establish a bright line for policies that are adopted by the Board of Directors and those adopted by the Fire Chief. This process was approved at the April 18, 2017 Board Meeting.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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32	SENIOR MANAGEMENT RESPONDED TO CONCERNS REGARDING FAILURE TO FOLLOW POLICY IN A HOSTILE MANNER	32.2	Adopt a zero-tolerance approach when controls are overridden.	<p>SEE ALSO FINDING 11 IA (INTERNAL AUDIT) AND RECOMMENDATION 11.1 FROM THE INTERNAL AUDIT</p> <p>—The Board will give direction to staff and the Chief to promptly identify any policies that give the Chief or others undue authority to make changes or create exceptions by his or her own authority. These will be evaluated to determine whether to replace such language so that it delegates the ability to approve exceptions to the Board as a whole, Board Chair, Vice Chair, or Finance Committee Chair, as appropriate.</p> <p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—1/27/17—Board Chair Stewart recommends that these policies are identified, go in front of the Governance Committee for review, and present to the Board in the March Board Meeting.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting.</p> <p>—9/19/17—The draft policy regarding the Oath was presented to, and accepted by the Board. Those members of the Board in attendance swore to the newly accepted Oath, promising to a higher level of vigilance and responsibility to the management of UFA. Those Board members not in attendance will be sworn in at the next possible opportunity.</p> <p>—9/29/17—The Board of Directors has taken an oath to faithfully discharge the duties of their office and uphold the policies adopted by the UFA. Only the Board of Directors can modify Board policy, UFA staff do not have the authority to override controls adopted by the Board of Directors.</p>	Board Chair Sheldon Stewart	COMPLETED



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32	SENIOR MANAGEMENT RESPONDED TO CONCERNS REGARDING FAILURE TO FOLLOW POLICY IN A HOSTILE MANNER	32.3	Establish an anonymous whistleblower program.	<p>—The Board will promptly discuss the potential creation of an anonymous whistleblower/ombudsman policy.</p> <p>—1/27/17—Board and Staff are developing a program that creates document procedures, acknowledgement and training on workplace ethics and establish processes that facilitate the management and reporting of ethical behaviors.</p> <p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—6/21/17—UFA Board Policy Group will be reviewing the Oath policy with Bill Brass prior to the August Meeting.</p> <p>—9/12/17—A draft policy regarding the Oath will be presented to the Board to review for the September Board meeting. A board policy on managing complaints directly to the Board of Directors was reviewed at the August Board meeting and is on the agenda for adoption at the September board meeting.</p> <p>—9/19/17—The draft policy regarding the Oath was presented to, and accepted by the Board. Those members of the Board in attendance swore to the newly accepted Oath, promising to a higher level of vigilance and responsibility to the management of UFA. Those Board members not in attendance will be sworn in at the next possible opportunity.</p> <p>—9/29/17—The Board of Directors adopted a policy and procedure to accept and review all complaints of alleged policy violations of misconduct of an employee or Board member.</p>	Board Chair Sheldon Stewart	COMPLETED
33	FORMER DEPUTY CHIEF APPROVING FORMER CHIEF’S P-CARD PURCHASES IS AN INEFFECTIVE CONTROL	33.1	We recommend the Board or a subcommittee of the Board review the expenditures of any direct report, including reviewing original p-card statements and original receipts for appropriate use.	<p>—Policies related to the issuance and management of P-Cards will be reviewed. Deviations to policy will be reviewed by the Board and, where necessary, changes will be made by the Board.</p> <p>—1/27/17—Board Chair Stewart requested that CFO Tony Hill, as well as Fire Chief Dan Petersen, convene a meeting of the Finance Committee in February to review updates and actions needed.</p> <p>—2/27/17— A draft policy has been prepared by CFO Hill that is ready for review by the Board Policy Committee.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board approved a new Purchasing Card Policy on April 17, 2017 that tightens controls on Purchasing Card spending and the process by which expenditures are monitored.</p>	Interim Assistant Chief Bill Brass	COMPLETED
34	FORMER CHIEF OVERLY TRUSTING OF FORMER DEPUTY CHIEF	34.1	Ensure the chief understands that when he approves expenditures he accepts responsibility for the appropriateness of those expenditures.	<p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—4/25/17—The revised budget process provides increased transparency with significant more detail to provide the ability to monitor specific expenditures that are authorized during the budget approval / adoption process; including the specific charitable donations approved. The proposed budget was approved by the Finance Committee on April 25, 2017.</p>	Board Chair Sheldon Stewart	COMPLETED



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34	FORMER CHIEF OVERLY TRUSTING OF FORMER DEPUTY CHIEF	34.2	Ensure the chief exercises a healthy sense of skepticism when reviewing expenditures.	<p>—2/6/17—Chairman Stewart submitted an organizational letter and a code titled “The Oath and Honor” for review by Chief Petersen.</p> <p>—3/1/17— Chief Petersen shared the Oath and Honor letter with the full Board and will present an option to the Board Policy Committee on integrating the Oath and Honor letter into a Board Policy.</p> <p>—4/18/17—The UFA Board of Directors agreed to establish a Board Policy that includes the Oath and Honor. Staff will present a draft proposal at a future Board Meeting.</p> <p>—4/25/17—The revised budget process provides increased transparency with significant more detail to provide the ability to monitor specific expenditures that are authorized during the budget approval / adoption process; including the specific charitable donations approved. The proposed budget was approved by the Finance Committee on April 25, 2017.</p>	Board Chair Sheldon Stewart	COMPLETED
35	FORMER CHIEF AUTHORIZED INCENTIVE AWARDS WHICH EXCEEDED POLICY	35.1	We recommend the Board recover the \$162,000 in incentive awards improperly granted by the former Chief.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief and other individuals identified in the report as recommended in findings 31-51.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA’s Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority’s Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—10/16/18—During a joint UFA / UFSA Board Meeting, The Boards voted to hire outside legal counsel to advise the Boards on the potential for legal action against Michael Jensen, Gaylord Scott, Karl Hendrickson and Shirley Perkins in seeking reimbursement of the misused or misappropriated public dollars that were identified in the state audit.</p> <p>—11/20/18—During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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36	ASSISTANT CHIEFS BILLED UFA FOR BASEBALL SPRING TRAINING JUNKET	36.1	Recover improper expenditures from the two Assistant Chiefs.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief and other individuals identified in the report as recommended in findings 31-51.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/3/17— Fact finding did not sustain that the Assistant Chiefs billed the UFA inappropriately for the trip to Phoenix.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of UFSA CLO.</p> <p>—After 4/30/2017—UFA CLO will work with UFSA attorney to research a potential civil recovery.</p>	Chief Legal Officer Brian Roberts	COMPLETED
36	ASSISTANT CHIEFS BILLED UFA FOR BASEBALL SPRING TRAINING JUNKET	36.2	Consider promptly terminating the employment of the two Assistant Chiefs who participated in the trip to Phoenix and misrepresented its purpose.	<p>SEE ALSO FINDING 11 IA (INTERNAL AUDIT) AND RECOMMENDATION 11.1 FROM THE INTERNAL AUDIT</p> <p>—1/18/17—Fire Chief gave notice to the two Assistant Chiefs identified in the Audit that a full independent review of the recommendations will be conducted and that if discipline is appropriate it may include possible termination as recommended in the report.</p> <p>—1/26/17—Board requested to authorize the Fire Chief to hire a temporary Internal Affairs Director from outside the area to conduct fact finding.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board authorizes the Fire Chief to hire an individual for the position of temporary Internal Affairs Director or a position in similar scope and purpose and authorize the rate of \$95 for the position. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—2/6/17—A Temporary Internal Affairs Director was hired and conducted on site fact finding interviews with the employees identified, staff, and the State Auditor from January 30 to Feb 2. A final report is anticipated by the end of February.</p> <p>—3/3/17—Fact finding sustained that a private business representative did pay for golf and baseball for the two Assistant Chiefs while on a business trip for the UFA. The Assistant Chiefs have repaid the private business representative and have submitted their notice of retirement.</p>	Fire Chief Dan Petersen	COMPLETED
36	ASSISTANT CHIEFS BILLED UFA FOR BASEBALL SPRING TRAINING JUNKET	36.3	Refer potential misuse of public funds and potential fraudulent representation of expenditures by the Assistant Chiefs to law enforcement for possible criminal investigation.	<p>—The Board will consult with legal counsel and deliberate as to the best course of action regarding possible referral of the matters to the relevant authorities for potential criminal investigation of the former Chief and Deputy Chief relative to potential violations of the following laws: Utah Public Officers and Employees Ethics Act (Utah Code 67-16), misusing public money (Utah Code 76-8-402), violation of State nepotism laws (Utah Codes 52-3-1(2) & 52-3-1(1)), communications fraud (Utah Code 76-10-1801), and electioneering (Utah Code 20A-11-1203).</p> <p>—3/3/17— Fact-finding did not sustain that there was a misuse of public funds or fraudulent representation of expenditures by the Assistant Chiefs sufficient to take further action</p>	Chief Legal Officer Brian Roberts	COMPLETED



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37	ONE ASSISTANT CHIEF REFUSED TO COOPERATE WITH OUR AUDIT	37.1	We recommend the Board consider promptly terminating this Assistant Chief's employment.	<p>—1/18/17—Fire Chief gave notice to the the Assistant Chief identified in the Audit that a full independent review of the recommendations will be conducted and that if discipline is appropriate it may include possible termination as recommended in the report.</p> <p>—1/26/17—Board requested to authorize the Fire Chief to hire a temporary Internal Affairs Director from outside the area to conduct fact finding.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board authorizes the Fire Chief to hire an individual for the position of temporary Internal Affairs Director or a position in similar scope and purpose and authorize the rate of \$95 for the position. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—2/6/17—A Temporary Internal Affairs Director was hired and conducted on site fact finding interviews with the employees identified, staff, and the State Auditor from January 30 to Feb 2. A final report is anticipated by the end of February.</p> <p>—2/27/17—Fact finding did not sustain that the Assistant Chief refused to cooperate with the State Auditor</p>	Fire Chief Dan Petersen	COMPLETED
38	UFA TV FUND OPERATED AS A PERSONAL DISCRETIONARY FUND, LACKING APPROPRIATE OVERSIGHT AND TRANSPARENCY	38.1	If UFA chooses to utilize a "TV Fund," we recommend UFA be responsible for the collection, expenditure, and reporting of those funds.	<p>—The new Fire Chief and the Board Finance Committee will work with the President and Executive Board of the IAFF Local 1696 to expeditiously identify a way to effectively handle and manage the activities of the UFA TV Fund and the disbursement of funds directly withdrawn from employees pay for this benefit.</p> <p>—1/23/17—Fire Chief directed staff to review the issues and prepare a recommendation that meets the requirements of the Audit.</p> <p>—2/3/17—Goal—Continue the TV fund, Station fund, and Officers' Association fund in a manner that meets the concerns of the State Audit, without putting added workload on our Finance Division, but also to be inclusive of swing rostered personnel and avoid operating on a "coffee can" or cash basis.</p> <p>1. Chief Watson is researching the option of having these funds become stand-alone Charters and do business the same way as Local 1696.</p> <p>2. Question: Is Local 1696 willing to oversee these funds? Chief Watson will discuss this with Local 1696 leadership. Answer: Yes. Local 1696 is willing to assign fund managers who will operate those funds according to requirements of their Charter and by-laws.</p> <p>3. Chief Watson and Local 1696 President Jeremy Robertson will begin working on the details to move the management of those funds over to the Union.</p> <p>—2/27/17—1. Local 1696 is willing to assign fund managers who will operate those funds according to requirements of their Charter and by-laws. Chief Watson and Local 1696 President Jeremy Robertson will begin working on the details to move the management of those funds over to the Union and to identify who the fund managers will be.</p> <p>—12/12/17—After two historical/preliminary meetings earlier this year, a small group of administrative personnel and TV fund committee members met formally on Dec 11 to review current oversight needs respective to the fund. At present, the firefighters managing the fund desire to retain ownership, with UFA potentially providing support by way of financial auditing, storage of new and used equipment, and formation/review of the By-Law prior to adoption. Two action-items were identified: 1) the need for By-Laws, and 2) Financial accountability. Additional process considerations were also discussed. The next check-in and possible meeting is set for 1/19/18.</p> <p>—11/6/18—The TV Fund anticipates operating as a 501c5. They have established a committee/board of four, to include a Treasurer. Personnel who pay into the fund will be considered 'members.' Bylaws will be created as part of an overall charter and defines what members are entitled to: TV's, cable, newspapers, etc. Policies will outline the handling of equipment, surplus (sale and storage), billing, auditing on a semi-annual basis (conducted by UFA Finance), and annual reporting to the membership.</p> <p>—11/26/18—The TV committee will meet in December to review all by-laws and policies. The audits to be conducted semi-annually by UFA Finance will begin January 2019.</p>	Assistant Chief Jay Ziolkowski	COMPLETED



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39	UFA PAID UNSUPPORTED AND QUESTIONABLE TRAVEL EXPENDITURES	39.1	Ensure that those who approve expenditures understand that when they approve expenditures they accept responsibility for the appropriateness of those expenditures.	—The Fire Chief shall ensure this recommendation is met.	Fire Chief Dan Petersen	COMPLETED
39	UFA PAID UNSUPPORTED AND QUESTIONABLE TRAVEL EXPENDITURES	39.2	Ensure that those who approve expenditures ensure compliance with policies and procedures.	—The Fire Chief shall ensure this recommendation is met.	Fire Chief Dan Petersen	COMPLETED
39	UFA PAID UNSUPPORTED AND QUESTIONABLE TRAVEL EXPENDITURES	39.3	Seek reimbursement for egregious noncompliance; otherwise, issue reprimands and expect future compliance.	<p>SEE ALSO FINDING 11 IA AND RECOMMENDATION 11.1 OF THE INTERNAL AUDIT</p> <p>—The Board will consult with legal counsel and deliberate as to the best course of action to potentially recover funds from the former Chief and Deputy Chief and other individuals identified in the report as recommended in findings 31-51.</p> <p>—1/26/17—Mayor Pengra made a motion that the Board formally acknowledge all recommendations within the state audit to seek civil recovery of funds as identified in the document and in acknowledgment of this recommendation the Board authorizes and instructs UFA's Fire Chief and Chief Legal Officer to seek recovery of all funds identified in the state audit. The Board further authorizes Unified Fire Authority's Fire Chief and Chief Legal Officer to engage outside legal counsel for the express purpose of pursuing civil recovery of all funds identified within the state audit. Councilmember Granato seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—3/2/17—UFA Chief Legal Officer will coordinate with the UFSA Chief Legal Officer once the UFSA attorney is selected. The UFSA Board conducted final interviews in the selection process for their CLO on March 2, 2017.</p> <p>—5/1/17—The establishment of a Professional Standards Division with both internal and external fact finders allows the UFA to properly review any allegations of misuse of public funds or the concealing of their use and take the action necessary.</p> <p>—6/7/17—Counsel for UFA and UFSA met to discuss potential claims</p> <p>—By 6/27/17—Finalize and execute Joint Prosecution and Defense Agreement between UFA and UFSA to facilitate review of documents and joint analysis of claims. Attorneys will brief Boards at August meetings on progress and strategy.</p> <p>—7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims.</p> <p>—9/18/18—During a joint UFA/UFSA Board Meeting, the Board stated their disappointment that the Utah Attorney General declined to pursue charges. The Board takes the responsibility to ensure proper use of public funds seriously and assigned staff to review all available information on potential reimbursement with the Board Finance Committee in preparation for a joint UFA/UFSA Board Meeting on October 16, 2018 to determine a course of action on the recovery of funds.</p> <p>—11/20/18—During a joint UFA / UFSA Board Meeting in November, the Boards released a statement regarding the decision to not pursue legal action against former Fire Chief Michael Jensen and his administration. The full letter is attached as Attachment A located at the beginning of this document.</p>	Chief Legal Officer Brian Roberts	COMPLETED



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40	EXCESSIVE SPECIAL EXCEPTIONS WEAKENED INTEGRITY OF TRAVEL POLICY	40.1	Clearly define which policies may be adopted by the chief.	SEE ALSO FINDING 7 IA (INTERNAL AUDIT), AND RECOMMENDATION 7.1 OF THE INTERNAL AUDIT —The Board will give direction to staff and the Chief to promptly identify any policies that give the Chief or others undue authority to make changes or create exceptions by his or her own authority. These will be evaluated to determine whether to replace such language so that it delegates the ability to approve exceptions to the Board as a whole, Board Chair, Vice Chair, or Finance Committee Chair, as appropriate. —1/27/17—Board Chair Stewart requested that Fire Chief Dan Petersen review which policies he has the ability to modify and convene a meeting with the Governance, Finance, and Benefits Committees to review and approve these policies and ratify those in front of the Board towards the end of the first quarter, 2017. —2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies. —3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval. —4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified.	Interim Assistant Chief Bill Brass	COMPLETED
40	EXCESSIVE SPECIAL EXCEPTIONS WEAKENED INTEGRITY OF TRAVEL POLICY	40.2	Ensure the chief or the chief's designee does not have the ability to adopt or modify policies that potentially favor his/her personal interests.	SEE ALSO FINDING 7 IA (INTERNAL AUDIT), AND RECOMMENDATION 7.1 OF THE INTERNAL AUDIT —The Board will give direction to staff and the Chief to promptly identify any policies that give the Chief or others undue authority to make changes or create exceptions by his or her own authority. These will be evaluated to determine whether to replace such language so that it delegates the ability to approve exceptions to the Board as a whole, Board Chair, Vice Chair, or Finance Committee Chair, as appropriate. —1/27/17—Board Chair Stewart requested that members of UFA staff review all policies and establish a process for policy review annually where policies are reviewed and brought to the Board quarterly in the final month of the quarter, and then brought to the appropriate board committee the first month of the following quarter for review. —2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies. —3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval. —4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified.	Interim Assistant Chief Bill Brass	COMPLETED
40	EXCESSIVE SPECIAL EXCEPTIONS WEAKENED INTEGRITY OF TRAVEL POLICY	40.3	Monitor delegated actions for compliance with Board intent.	—1/27/17—Board Chair Stewart recommends that when the internal auditor is hired, that auditor will review the activities delegated on a routine basis. —3/28/17—The position of Internal Auditor will be addressed with this budget cycle and the position will be in place for the new fiscal year. Coordination will also occur with CFO Tony Hill regarding this process. —3/29/17— Board Policy Committee established a process to build a Board Policy Manual that will provide clear leaders intent for the organization and will establish a bright line for policies that are adopted by the Board of Directors and those adopted by the Fire Chief. This process was approved at the April 18, 2017 Board Meeting.	Board Chair Sheldon Stewart	COMPLETED



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40	EXCESSIVE SPECIAL EXCEPTIONS WEAKENED INTEGRITY OF TRAVEL POLICY	40.4	Establish a schedule to regularly review and update policies.	<p>The Fire Chief shall establish a routine review and update schedule for policies.</p> <p>—2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified.</p>	Interim Assistant Chief Bill Brass	COMPLETED
41	FAILURE TO REPORT PERSONAL VEHICLE USE AS TAXABLE INCOME	41.1	Understand IRS requirements for taxable vehicle use.	<p>SEE ALSO FINDING 9 IA (INTERNAL AUDIT), AND RECOMMENDATION 9.1 OF THE INTERNAL AUDIT</p> <p>—The CFO shall review and understand all IRS requirements for taxable vehicle use.</p> <p>—5/1/17—Modifications of all vehicles now clearly mark a UFA unit and the CFO fully understands the IRS requirements and will apply the taxable portion appropriately.</p>	Chief Finance Officer Tony Hill	COMPLETED
41	FAILURE TO REPORT PERSONAL VEHICLE USE AS TAXABLE INCOME	41.2	Comply with IRS requirements.	<p>SEE ALSO FINDING 10 IA (INTERNAL AUDIT), AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT</p> <p>—1/23/17—Fire Chief assigned staff to propose revisions to the staff vehicle assignment and use policy, review the appropriateness of personnel with assigned vehicles, review the authorization to take a vehicle home, and review/comply with IRS requirements. Fire Chief directed staff to place full color full size door emblems on all UFA vehicles, with the exception of FEMA vehicles that may be specifically prohibited from markings.</p> <p>—2/6/17—</p> <ol style="list-style-type: none"> Fleet Staff are preparing door and window decal mockups that will clearly identify department vehicles. Chief Slack is reviewing Staff Vehicle Policies from like-size departments and municipalities as well as IRS Requirements. Fleet Staff are compiling commuting data on take home vehicles, and will assign a cost for each individual. Chief Slack will be meeting with each bureau to evaluate the need and justification for after hours use of vehicles for each staff position. <p>—5/1/17—Modifications of all vehicles now clearly mark a UFA unit and the CFO fully understands the IRS requirements and will apply the taxable portion appropriately.</p>	Assistant Chief Mike Watson	COMPLETED
41	FAILURE TO REPORT PERSONAL VEHICLE USE AS TAXABLE INCOME	41.3	Report taxable vehicle use.	<p>SEE ALSO FINDING 10 IA (INTERNAL AUDIT), AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT</p> <p>—1/23/17—Fire Chief assigned staff to propose revisions to the staff vehicle assignment and use policy, review the appropriateness of personnel with assigned vehicles, review the authorization to take a vehicle home, and review/comply with IRS requirements. Fire Chief directed staff to place full color full size door emblems on all UFA vehicles, with the exception of FEMA vehicles that may be specifically prohibited from markings.</p> <p>—2/6/17—</p> <ol style="list-style-type: none"> Fleet Staff are preparing door and window decal mockups that will clearly identify department vehicles. Chief Slack is reviewing Staff Vehicle Policies from like-size departments and municipalities as well as IRS Requirements. Fleet Staff are compiling commuting data on take home vehicles, and will assign a cost for each individual. Chief Slack will be meeting with each bureau to evaluate the need and justification for after hours use of vehicles for each staff position. <p>—5/1/17—Modifications of all vehicles now clearly mark a UFA unit and the CFO fully understands the IRS requirements and will apply the taxable portion appropriately.</p>	Assistant Chief Mike Watson	COMPLETED



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41	FAILURE TO REPORT PERSONAL VEHICLE USE AS TAXABLE INCOME	41.4	Review legal or tax concerns brought to management's attention.	SEE ALSO FINDING 10 IA (INTERNAL AUDIT), AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT —The CFO and CLO shall review all legal and tax concerns brought to attention and provide a recommendation to the Fire Chief or the Board of Directors as appropriate. —11/21/17 —The CFO and CLO have reviewed the procedures that triggers taxable income for personal use of a UFA issued vehicle and will incorporate those standards into the policies regarding UFA vehicle usage.	Chief Legal Officer Brian Roberts	COMPLETED
42	FAILURE TO REPORT VEHICLE BENEFIT TO THE UTAH PUBLIC FINANCE WEBSITE	42.1	We recommend UFA determine the value of its employees' personal and commute use of UFA-owned vehicles and publicly disclose the value of this compensation on the Utah Public Finance Website.	—1/23/17 —Fire Chief assigned staff to propose revisions to the staff vehicle assignment and use policy, review the appropriateness of personnel with assigned vehicles, review the authorization to take a vehicle home, and review/comply with IRS requirements. Fire Chief directed staff to place full color full size door emblems on all UFA vehicles, with the exception of FEMA vehicles that may be specifically prohibited from markings. —2/6/17 —This item will be addressed after the above information (41.2 & 41.3) is obtained. —10/16/18 —During the UFA Board Meeting, staff presented the revised and updated vehicle policy that meets all the recommendations from the audit.	Assistant Chief Mike Watson	COMPLETED
43	NEWLY ADOPTED MEAL POLICY CONTAINS WEAKNESSES	43.1	Defines circumstances when meals are allowed.	SEE ALSO FINDINGS 3 IA, 10 IA, (INTERNAL AUDIT) AND RECOMMENDATIONS 3.1, AND 10.1 OF THE INTERNAL AUDIT —1/23/17 —Fire Chief assigned staff to review the meals and travel policy to meet this recommendation. This policy shall include adding additional checks and balances to approval and not paying for any meals that are provided. —2/6/17 —Staff has conducted a review of several sample Meal policies and a draft policy is being developed to address the concerns raised by the audit. The draft policies will provide more clear direction for the meetings or instances where meals may be provided and will also eliminate those practices/instances where meals were permitted that might have been considered taxable fringe benefits under the I.R.S. guidelines. The expected time line to have this draft ready for Chief Petersen's review is one week from this update. —2/21/17 —A final draft of a new Purchasing of Meals policy has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting. The proposed changes significantly scale-down the instances where meal purchases will be permitted and address the concerns raised by the audit with regard to the existing policy. Some specific changes include adding a specific reference that meals that do not meet the I.R.S. requirements for De Minimis be treated as taxable income, adding a per-person threshold tied to the GSA rate, modifying the language that all levels of employee need to obtain approval for meal purchases, removing the language that allowed the Fire Chief to make exceptions to various parts of the policy and modifying the Meals Expense form. —3/26/17 —The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval. —4/29/17 —The UFA adopted a revised Purchasing of Meals policy on April 17, 2017 that specifically defines the special circumstances where meals are allowed and a process of approval that includes the UFA Board if necessary.	Interim Assistant Chief Bill Brass	COMPLETED



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43	NEWLY ADOPTED MEAL POLICY CONTAINS WEAKNESSES	43.2	Establishes a per-person threshold for meals.	<p>SEE ALSO FINDINGS 3 IA, 10 IA, (INTERNAL AUDIT) AND RECOMMENDATIONS 3.1, AND 10.1 OF THE INTERNAL AUDIT</p> <p>—1/23/17—Fire Chief assigned staff to review the meals and travel policy to meet this recommendation. This policy shall include adding additional checks and balances to approval and not paying for any meals that are provided.</p> <p>—2/6/17—Staff has conducted a review of several sample Meal policies and a draft policy is being developed to address the concerns raised by the audit. The draft policies will provide more clear direction for the meetings or instances where meals may be provided and will also eliminate those practices/instances where meals were permitted that might have been considered taxable fringe benefits under the I.R.S. guidelines. The expected time line to have this draft ready for Chief Petersen's review is one week from this update.</p> <p>—2/21/17—A final draft of a new Purchasing of Meals policy has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting. The proposed changes significantly scale-down the instances where meal purchases will be permitted and address the concerns raised by the audit with regard to the existing policy. Some specific changes include adding a specific reference that meals that do not meet the I.R.S. requirements for De Minimis be treated as taxable income, adding a per-person threshold tied to the GSA rate, modifying the language that all levels of employee need to obtain approval for meal purchases, removing the language that allowed the Fire Chief to make exceptions to various parts of the policy and modifying the Meals Expense form.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA adopted a revised Purchasing of Meals policy on April 17, 2017 that details the per person threshold for meals.</p>	Interim Assistant Chief Bill Brass	COMPLETED
43	NEWLY ADOPTED MEAL POLICY CONTAINS WEAKNESSES	43.3	Ensures that the business purpose for meals is properly supported with a receipt, indication of those present, and an explanation of the business purpose, without exceptions.	<p>SEE ALSO FINDINGS 3 IA, 10 IA, (INTERNAL AUDIT) AND RECOMMENDATIONS 3.1, AND 10.1 OF THE INTERNAL AUDIT</p> <p>—1/23/17—Fire Chief assigned staff to review the meals and travel policy to meet this recommendation. This policy shall include adding additional checks and balances to approval and not paying for any meals that are provided.</p> <p>—2/6/17—Staff has conducted a review of several sample Meal policies and a draft policy is being developed to address the concerns raised by the audit. The draft policies will provide more clear direction for the meetings or instances where meals may be provided and will also eliminate those practices/instances where meals were permitted that might have been considered taxable fringe benefits under the I.R.S. guidelines. The expected time line to have this draft ready for Chief Petersen's review is one week from this update.</p> <p>—2/21/17—A final draft of a new Purchasing of Meals policy has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting. The proposed changes significantly scale-down the instances where meal purchases will be permitted and address the concerns raised by the audit with regard to the existing policy. Some specific changes include adding a specific reference that meals that do not meet the I.R.S. requirements for De Minimis be treated as taxable income, adding a per-person threshold tied to the GSA rate, modifying the language that all levels of employee need to obtain approval for meal purchases, removing the language that allowed the Fire Chief to make exceptions to various parts of the policy and modifying the Meals Expense form.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA adopted a revised Purchasing of Meals policy on April 17, 2017 that specifically defines the process to receive approval for a business purpose meal as well as when they are allowed.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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44	FAILURE TO REPORT CERTAIN MEALS AS TAXABLE INCOME	44.1	We recommend the Board, when required by the IRS, ensure that meals provided to employees are reported as taxable income. In those cases, we recommend UFA report that compensation to the Utah Public Finance Website.	<p>SEE ALSO FINDING 10 IA, (INTERNAL AUDIT) AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT</p> <p>—1/23/17—Fire Chief assigned staff to review the meals and travel policy to meet this recommendation. This policy shall include adding additional checks and balances to approval and not paying for any meals that are provided.</p> <p>—2/6/17—A draft policy is being developed to address the concerns raised by the audit. The draft policies will provide more clear direction for the meetings or instances where meals may be provided and will also eliminate those practices/instances where meals were permitted that might have been considered taxable fringe benefits under the I.R.S. guidelines. Furthermore, the policy will specify that if any employee were to receive a meal that could be considered a taxable fringe benefit, that that will be reported correctly and the appropriate taxes withheld. The expected time line to have this draft ready for Chief Petersen's review is one week from this update.</p> <p>—2/21/17—A final draft of a new Purchasing of Meals policy has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting. It expressly states that any meals that do not meet the I.R.S. requirements for De Minimis will be reported and taxed as taxable income to the employee as required.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA adopted a revised Purchasing of Meals policy on April 17, 2017 that states "Meals that are obviously not De Minimis by definition shall be subject to reporting requirements of the Internal Revenue Service (IRS) by UFA as taxable income."</p>	Interim Assistant Chief Bill Brass	COMPLETED
45	FORMER CLO'S AND FORMER CFO'S EMPLOYMENT AGREEMENTS PROVIDED UNNECESSARY BENEFITS	45.1	We recommend the Board eliminate vehicle and clothing allowances from the employment agreements of the CFO and CLO.	<p>—The CLO and CFO employment agreements will be reviewed promptly, and will address any clothing or vehicle allowances contained therein.</p> <p>—As of the hirings of the new CFO and CLO, the employment agreements do not allow for vehicle or clothing allowances.</p>	Board Chair Sheldon Stewart	COMPLETED
46	COLLECTOR RIFLES PURCHASED WITHOUT EXERCISING APPROPRIATE DUE DILIGENCE, RAFFLE MAY HAVE VIOLATED ANTI-GAMBLING LAWS	46.1	The Board approve any charitable donations made by UFA.	<p>SEE ALSO FINDING 6 IA (INTERNAL AUDIT) AND RECOMMENDATION 6.1 OF THE INTERNAL AUDIT</p> <p>—Effective September 2016, policies were put in place by the Board Finance Committee that all budgetary changes would need approval by the Committee, with clarifications added in December 2016 establishing limits and levels of review for transfers among funds or cost centers. The policy will be presented to and ratified by the Board promptly.</p> <p>—A Charitable Contribution policy will be created and approved by the Board.</p> <p>—1/27/17—Board Chair Stewart recommends this be placed as a discussion item for the February 2017 Board Meeting.</p> <p>—2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/25/17—The revised budget process provides increased transparency with significant more detail to provide the ability to monitor specific expenditures that are authorized during the budget approval / adoption process; including the specific charitable donations approved. The proposed budget was approved by the Finance Committee on April 25, 2017.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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46	COLLECTOR RIFLES PURCHASED WITHOUT EXERCISING APPROPRIATE DUE DILIGENCE, RAFFLE MAY HAVE VIOLATED ANTI-GAMBLING LAWS	46.2	UFA avoid engaging in any lottery which could be a violation of State statute.	SEE ALSO FINDING 6 IA (INTERNAL AUDIT) AND RECOMMENDATION 6.1 OF THE INTERNAL AUDIT —A Charitable Contribution policy will be created and approved by the Board. —1/27/17—Board Chair Stewart recommends this be placed as a discussion item for the February 2017 Board Meeting. —2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies. —3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval. —4/25/17—The revised budget process provides increased transparency with significant more detail to provide the ability to monitor specific expenditures that are authorized during the budget approval / adoption process; including the specific charitable donations approved. The proposed budget was approved by the Finance Committee on April 25, 2017.	Interim Assistant Chief Bill Brass	COMPLETED
46	COLLECTOR RIFLES PURCHASED WITHOUT EXERCISING APPROPRIATE DUE DILIGENCE, RAFFLE MAY HAVE VIOLATED ANTI-GAMBLING LAWS	46.3	UFA avoid buying firearms for gifts.	—A Charitable Contribution policy will be created and approved by the Board. —1/27/17—Board Chair Stewart recommends this be placed as a discussion item for the February 2017 Board Meeting. —2/21/17—The Board of Directors established a Board Policy Review Committee made up of the Chairs of the UFA Board, Finance Committee, Governance Committee, and Benefits and Compensation to work with the Fire Chief and Staff to establish and review Board Policies. —3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval. —4/25/17—The revised budget process provides increased transparency with significant more detail to provide the ability to monitor specific expenditures that are authorized during the budget approval / adoption process; including the specific charitable donations approved. The proposed budget was approved by the Finance Committee on April 25, 2017.	Interim Assistant Chief Bill Brass	COMPLETED
47	COLLECTOR RIFLES IMPROPERLY STORED BY FORMER DEPUTY CHIEF	47.1	Inventory and track assets, such as firearms.	—2/7/17—The Use of Force and Firearms policy has been updated and a legal review has been completed by the CLO. The policy will be reviewed by the Chief and Command Staff before it is sent to the UFA Board for approval. —3/1/17— A policy on the use of force and firearms is ready for review by the Board Policy Committee. —3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval. —4/29/17—The UFA adopted a new policy Use of Force and Firearms that tracks department purchased firearms and the storing and accounting of these firearms in the UFA armory located within the Investigations Bureau.	Interim Assistant Chief Bill Brass	COMPLETED
47	COLLECTOR RIFLES IMPROPERLY STORED BY FORMER DEPUTY CHIEF	47.2	Properly secure firearms.	—2/7/17—The Use of Force and Firearms policy has been updated and a legal review has been completed by the CLO. The policy will be reviewed by the Chief and Command Staff before it is sent to the UFA Board for approval. —3/1/17— A policy on the use of force and firearms is ready for review by the Board Policy Committee. —3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval. —4/29/17—The UFA adopted a new policy Use of Force and Firearms that tracks department purchased firearms and the storing and accounting of these firearms in the UFA armory located within the Investigations Bureau.	Interim Assistant Chief Bill Brass	COMPLETED



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47	COLLECTOR RIFLES IMPROPERLY STORED BY FORMER DEPUTY CHIEF	47.3	Provide training to any personnel responsible for a UFA-owned firearm.	<p>—2/7/17—The Use of Force and Firearms policy has been updated and a legal review has been completed by the CLO. The policy will be reviewed by the Chief and Command Staff before it is sent to the UFA Board for approval.</p> <p>—3/1/17— A policy on the use of force and firearms is ready for review by the Board Policy Committee.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA adopted a new policy Use of Force and Firearms that provides for proper training in the use of firearms in accordance with Utah Peace Officer Standards and Training (POST).</p>	Interim Assistant Chief Bill Brass	COMPLETED
48	UFA GRANTED P-CARDS TO AN EXCESSIVE NUMBER OF EMPLOYEES	48.1	We recommend UFA reduce the number of p-cards issued to those who have a compelling business purpose	<p>—1/23/17—Fire Chief assigned staff to review the issuance of p-cards and provide a recommendation of who has a compelling business purpose.</p> <p>—2/9/17—The current p-card policy has been reviewed and an updated draft is in final review. Also, a thorough review of p-card holders has happened to verify compelling business purpose and is also in final review. The recommendation will drop the UFA p-card holders by about 20.</p> <p>—3/1/17—Staff has done a thorough review of p-card holders to verify each has a compelling business purpose. We have reduced the number of cardholders by 23, which is an 18% decrease. We now have 104 total cards issued (14 are for wildland and can only be used during the season). For reference, when we left the State's purchase card program we had 220 card holders.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board approved a new Purchasing Card Policy on April 17, 2017 that tightens controls on Purchasing Cards including the number of P-Cards issued.</p>	Interim Assistant Chief Bill Brass	COMPLETED
49	FAILURE TO INVENTORY AND TRACK CERTAIN TECHNOLOGY PURCHASES	49.1	The Board ensure appropriate policies and procedures exist regarding the acquisition, tracking, use, and return of technology assets.	<p>—1/23/17—Fire Chief assigned staff to audit all technology assets and ensure a policy is developed to meet this recommendation.</p> <p>—2/9/17—Information Technology Bureau has begun an internal audit of all technology assets. Two draft policies have been developed and sent to command staff for review and comments. These policies address the acquisition, tracking, use and return of technology assets.</p> <p>—2/28/17—The Information Technology Bureau continues their audit of all technology assets (20% complete). Two policies have been written and discussed by both Command Staff and the Policy Advisory Committee. The policies have been sent to the Fire Chief for review. These policies address the acquisition, tracking, use and return of technology assets. An update to the current surplus policy has also been drafted and has been sent to Command Staff for review.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—All IT Resources will be tracked by IT in a resource tracking program in accordance with UFA Policy and Procedure – Safeguarding Property and Assets and will be audited at least once annually to ensure accuracy.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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49	FAILURE TO INVENTORY AND TRACK CERTAIN TECHNOLOGY PURCHASES	49.2	UFA monitor compliance with applicable policies and procedures.	<p>—1/23/17—Fire Chief assigned staff to audit all technology assets and ensure a policy is developed to meet this recommendation.</p> <p>—2/9/17—Information Technology Bureau has begun an internal audit of all technology assets. Two draft policies have been developed and sent to command staff for review and comments. These policies address the acquisition, tracking, use and return of technology assets.</p> <p>—2/28/17— The Information Technology Bureau continues their audit of all technology assets (20% complete). Two policies have been written and discussed by both Command Staff and the Policy Advisory Committee. The policies have been sent to the Fire Chief for review. These policies address the acquisition, tracking, use and return of technology assets. An update to the current surplus policy has also been drafted and has been sent to Command Staff for review.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—All IT Resources will be tracked by IT in a resource tracking program in accordance with UFA Policy and Procedure – Safeguarding Property and Assets and will be audited at least once annually to ensure accuracy.</p>	Interim Assistant Chief Bill Brass	COMPLETED
50	UFA SHOULD AVOID PRE-PAYING PER DIEM AND SHOULD ADOPT THE STATE TRAVEL RATES	50.1	Avoid pre-paying per diem for travel.	<p>SEE ALSO FINDING 5 IA (INTERNAL AUDIT) AND RECOMMENDATION 5.1 OF THE INTERNAL AUDIT</p> <p>—1/23/17—Fire Chief assigned staff to review the meals and travel policy to meet this recommendation. This policy shall include adding additional checks and balances to approval and not paying for any meals that are provided.</p> <p>—2/6/17—A new draft policy establishes a Travel Coordinator / Auditor to review all travel expense requests by all UFA employees with the Fire Chief providing final approval for all direct reports. The proposed changes require review of an articulated business purpose for all travel and for the Travel Coordinator to make all travel arrangements for any traveling employee. The changes will address the broad concerns raised by the audit with regard to travel expenses. Some specific changes include not paying for meals per diem that are covered through some other means (i.e. hotel-provided, conference-provided, third-party-provided, etc.), curtailing unnecessary rental car expenses, ensuring more economical hotel bookings, clarifying processes with regard to third-party reimbursements and restricting the use of rental cars for personal side trips. These changes will also minimize the need for any reimbursement following travel. This draft is in final review, however, many of these principles are now in place using a revised travel request form.</p> <p>—2/21/16—A final draft of a revised Business Travel policy, incorporating the changes that were identified previously, has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified.</p>	Interim Assistant Chief Bill Brass	COMPLETED



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50	UFA SHOULD AVOID PRE-PAYING PER DIEM AND SHOULD ADOPT THE STATE TRAVEL RATES	50.2	Adopt state travel rates.	<p>—1/23/17—Fire Chief assigned staff to review the meals and travel policy to meet this recommendation. This policy shall include adding additional checks and balances to approval and not paying for any meals that are provided.</p> <p>—2/6/17—A new draft policy establishes a Travel Coordinator / Auditor to review all travel expense requests by all UFA employees with the Fire Chief providing final approval for all direct reports. The proposed changes require review of an articulated business purpose for all travel and for the Travel Coordinator to make all travel arrangements for any traveling employee. The changes will address the broad concerns raised by the audit with regard to travel expenses. Some specific changes include not paying for meals per diem that are covered through some other means (i.e. hotel-provided, conference-provided, third-party-provided, etc.), curtailing unnecessary rental car expenses, ensuring more economical hotel bookings, clarifying processes with regard to third-party reimbursements and restricting the use of rental cars for personal side trips. These changes will also minimize the need for any reimbursement following travel. This draft is in final review, however, many of these principles are now in place using a revised travel request form.</p> <p>—2/21/16—A final draft of a revised Business Travel policy, incorporating the changes that were identified previously, has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified</p>	Interim Assistant Chief Bill Brass	COMPLETED
51	FOREIGN TRAVEL SHOULD BE APPROVED BY BOARD	51.1	Pre-approve any official foreign travel.	<p>SEE ALSO FINDING 4 IA (INTERNAL AUDIT) AND RECOMMENDATION 4.1 OF THE INTERNAL AUDIT</p> <p>—The Board will evaluate all policies for UFA employee travel, with specific attention paid to travel associated or in conjunction with an existing or potential vendor.</p> <p>—2/6/17—A new draft policy establishes a Travel Coordinator / Auditor to review all travel expense requests by all UFA employees with the Fire Chief providing final approval for all direct reports. The draft specifically states that any foreign travel be pre-approved by the UFA Board Chair (or Vice Chair in the absence of the Chair) and that foreign travel also require a signed agreement or MOU with the sponsoring agency. In addition, the proposed changes enhance the section on third-party reimbursed travel to clarify how UFA will be reimbursed. This draft is in final review, however, these principles are now in place using a revised travel request form.</p> <p>—2/21/16—A final draft of a revised Business Travel policy, incorporating the changes that were identified previously, has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified</p>	Interim Assistant Chief Bill Brass	COMPLETED



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Finding #	Finding	Rec #	Recommendation	Action Item(s)	Responsible Person(s)	Status
51	FOREIGN TRAVEL SHOULD BE APPROVED BY BOARD	51.2	Review the appropriateness of UFA personnel paying their own travel expenses when representing UFA.	<p>—The Board will evaluate all policies for UFA employee travel, with specific attention paid to travel associated or in conjunction with an existing or potential vendor.</p> <p>—1/27/17—Board Chair Stewart recommends that Lt Col Reese Roberts from the Utah National Guard come to the Board Meeting in February or March to present the benefits of this program and recommendations moving forward.</p> <p>—1/27/17—Board Chair Stewart recommends that members of UFA staff come to the Board Meeting in February or March to present the benefits of this program and recommendations moving forward.</p> <p>—2/6/17—A new draft policy establishes a Travel Coordinator / Auditor to review all travel expense requests by all UFA employees with the Fire Chief providing final approval for all direct reports. The draft specifically states that any foreign travel be pre-approved by the UFA Board Chair (or Vice Chair in the absence of the Chair) and that foreign travel also require a signed agreement or MOU with the sponsoring agency. In addition, the proposed changes enhance the section on third-party reimbursed travel to clarify how UFA will be reimbursed. This draft is in final review, however, these principles are now in place using a revised travel request form.</p> <p>—2/21/16—A final draft of a revised Business Travel policy, incorporating the changes that were identified previously, has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified</p>	Interim Assistant Chief Bill Brass	COMPLETED
51	FOREIGN TRAVEL SHOULD BE APPROVED BY BOARD	51.3	For official travel, ensure proper agreements exist with the sponsoring organization.	<p>SEE ALSO FINDING 4 IA (INTERNAL AUDIT) AND RECOMMENDATION 4.1 OF THE INTERNAL AUDIT</p> <p>—The Board will evaluate all policies for UFA employee travel, with specific attention paid to travel associated or in conjunction with an existing or potential vendor.</p> <p>—The Board will promptly facilitate a meeting with the National Guard to address joint international programs and past and future participation in such programs.</p> <p>—1/27/17—Board Chair Stewart recommends that Lt Col Reese Roberts from the Utah National Guard come to the Board Meeting in February or March to present the benefits of this program and recommendations moving forward.</p> <p>—1/27/17—Board Chair Stewart recommends that members of UFA staff come to the Board Meeting in February or March to present the benefits of this program and recommendations moving forward.</p> <p>—2/6/17—A new draft policy establishes a Travel Coordinator / Auditor to review all travel expense requests by all UFA employees with the Fire Chief providing final approval for all direct reports. The draft specifically states that any foreign travel be pre-approved by the UFA Board Chair (or Vice Chair in the absence of the Chair) and that foreign travel also require a signed agreement or MOU with the sponsoring agency. In addition, the proposed changes enhance the section on third-party reimbursed travel to clarify how UFA will be reimbursed. This draft is in final review, however, these principles are now in place using a revised travel request form.</p> <p>—2/21/16—A final draft of a revised Business Travel policy, incorporating the changes that were identified previously, has been completed and has been referred to the Board's Policy Committee for review. The intent is to have a final policy approved at the March UFA Board Meeting.</p> <p>—3/26/17—The Board Policy committee is scheduled to meet on March 29 to review the policies prior to presentation to the Board of Directors for approval.</p> <p>—4/29/17—The UFA Board adopted a revised Business Travel policy on April 17, 2017 that incorporates the changes previously identified</p>	Interim Assistant Chief Bill Brass	COMPLETED