



UNIFIED FIRE SERVICE AREA STATE AUDIT

Progress Report on Audit Recommendations as of 11/20/2018
28 of 28 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>Signed and agreed upon by the joint UFA/UFSA Board of Directors</p>					
1	LACK OF CLEAR CONTRACTUAL ARRANGEMENT EXISTED BETWEEN UFSA AND UFA	1.1	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.	SEE ALSO FINDING 10 IA (INTERNAL AUDIT) AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT —UFSA agrees with the recommendations to improve specificity in the Memorandum of Understanding (“MOU”), including the addition of methods, policies and controls to monitor expenses incurred on behalf of UFSA. — 1/26/2017 —UFSA Board appointed Evaluation Committee to review Chief Legal Officer (CLO) proposals. — 1/27/2017 —Request for Proposals for new CLO was posted on state procurement website, BidSync. — 4/30/2017 —UFSA RFP Evaluation Committee complete selection of CLO. — 5/31/2017 —New CLO retained. Update on MOU in August Board meeting. — 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 Coralee Moser	COMPLETED



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1	LACK OF CLEAR CONTRACTUAL ARRANGEMENT EXISTED BETWEEN UFSA AND UFA	1.2	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.	SEE ALSO FINDING 10 IA (INTERNAL AUDIT) AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT —UFSA agrees with the recommendations to improve specificity in the Memorandum of Understanding (“MOU”), including the addition of methods, policies and controls to monitor expenses incurred on behalf of UFSA. — 1/27/2017 —CFO Tony Hill assigned to develop methods of quantifying tasks and assessing costs for those tasks to ensure accuracy in the reimbursement by UFSA to UFA. — 2/16/2017 —CFO Tony Hill to present recommendations to UFSA Chair, UFA Fire Chief, UFA Chair. — 5/31/2017 —New CLO retained. Update on MOU in August Board meeting — 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.	Chief Finance Officer Tony Hill	COMPLETED
1	LACK OF CLEAR CONTRACTUAL ARRANGEMENT EXISTED BETWEEN UFSA AND UFA	1.3	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 —UFSA agrees with the recommendations to improve specificity in the Memorandum of Understanding (“MOU”), including the addition of methods, policies and controls to monitor expenses incurred on behalf of UFSA. —Policy and controls will be developed to support methods for quantifying costs as outlined in 1.2. — 5/31/2017 —New CLO retained. Update on MOU in August Board meeting. — 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.	Chief Finance Officer Tony Hill	COMPLETED



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2	CURRENT MOU CONTAINS WEAKNESSES THAT FAIL TO ADEQUATELY CLARIFY THE UFA/UFSA ARRANGEMENT	2.1	We recommend UFSa revise its MOU with UFA 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.	<p>SEE ALSO FINDING 10 IA (INTERNAL AUDIT) AND RECOMMENDATION 10.1 OF THE INTERNAL AUDIT</p> <p>—Since the adoption of the original MOU, each Board has appointed separate legal counsel to ensure the independent interests of each organization are represented. Legal counsel will further work to ensure compliance with the Audit recommendations to make payments by UFSa directly to the UFA while still complying with statute on Treasurer and Clerk appointments and compensation.</p> <p>—1/26/2017—UFSa Board appointed Evaluation Committee to review Chief Legal Officer (CLO) proposals.</p> <p>—1/27/2017—Request for Proposals for new CLO was posted on state procurement website, BidSync.</p> <p>—3/10/2017—UFSa RFP Evaluation Committee complete selection of CLO.</p> <p>—After 4/30/2017—UFSa CLO and UFA CLO to work to revise MOU.</p> <p>—After 4/30/2017—New UFSa CLO to examine requirements by state code and Utah Constitution regarding directed compensation for Clerk and Treasurer duties.</p> <p>—5/31/2017—New CLO retained. Update on MOU in August Board meeting.</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 Coralee Moser	COMPLETED



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3	ILLEGAL ACTIONS RESULTED IN IMPROPER INCENTIVE AWARD PAYMENTS	3.1	The Board consider pursuing reimbursement of the improperly authorized incentive awards from the former UFA Chief and possibly from the former Board chairs who acted outside the scope of their authority.	<p>—UFSA will be conducting a comprehensive policy review. This review will include a review of all internal controls and an assessment of Board and employee training to ensure appropriate review and approval of all expenditures, recognizing the boundaries between UFA and UFSA. Additionally, we acknowledge the recommendation to recover misused public funds and will consult with appropriate legal counsel and refer to appropriate local authorities for possible investigations.</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 UFSA’s Board Chair or designee to work with future legal counsel to seek recovery of all funds identified in the state audit. The Board further authorizes UFSA’s Board Chair and future Legal Officer to engage outside legal counsel if necessary, for the express purpose of pursuing civil recovery of all funds identified within the state audit. We additionally authorize the Board Chair and future Legal Counsel to explore potential cooperation with the Chief Legal Officer of Unified Fire Authority as would be appropriate under state law. Mayor Johnson seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—1/26/2017—UFSA Board appointed Evaluation Committee to review Chief Legal Officer (CLO) proposals</p> <p>—1/27/2017— Request for Proposals for new CLO was posted on state procurement website, BidSync.</p> <p>— 4/30/2017— UFSA RFP Evaluation Committee complete selection of CLO.</p> <p>—After 4/30/2017—UFSA CLO will 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 Jeff Silvestrini	COMPLETED



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3	ILLEGAL ACTIONS RESULTED IN IMPROPER INCENTIVE AWARD PAYMENTS	3.2	All future Board chairs operate within the law and within the duties delegated by the Board.	<p>—UFSA will be conducting a comprehensive policy review. This review will include a review of all internal controls and an assessment of Board and employee training to ensure appropriate review and approval of all expenditures, recognizing the boundaries between UFA and UFSA. Additionally, we acknowledge the recommendation to recover misused public funds and will consult with appropriate legal counsel and refer to appropriate local authorities for possible investigations.</p> <p>—The law requires all Board Members to complete Special District training, which outlines the duties of the Board.</p> <p>—5/21/2016—UFSA Board Chair Coralee Moser completed Special District training (prior to becoming UFSA Board Chair in 2017).</p> <p>—1/20/2017—UFSA Board Chair requested Special District training completion certificates be provided by each Board Member to the Board Clerk before February 21, 2017.</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>—2/21/2017—UFSA Board Chair will review compliance with Special District training requirements for each Board Member.</p> <p>—3/21/2017—Board Chair Coralee Moser addressed the requirement to complete special district training for those who have not yet completed training.</p> <p>—After 4/30/2017—UFSA Board Chair and new UFSA CLO will develop a training schedule for Board Chair and/or Board Members to ensure compliance with state laws.</p> <p>—5/2/2017—All required Board Members have completed Special District Training.</p>	Board Chair Coralee Moser	COMPLETED
3	ILLEGAL ACTIONS RESULTED IN IMPROPER INCENTIVE AWARD PAYMENTS	3.3	The Board develop internal controls to review and approve all expenditures.	<p>—UFSA will be conducting a comprehensive policy review. This review will include a review of all internal controls and an assessment of Board and employee training to ensure appropriate review and approval of all expenditures, recognizing the boundaries between UFA and UFSA. Additionally, we acknowledge the recommendation to recover misused public funds and will consult with appropriate legal counsel and refer to appropriate local authorities for possible investigations.</p> <p>—1/17/2017—UFSA Board Chair directed CFO Tony Hill to provide a list of expenditures for the UFSA Board to approve on a consent agenda at each UFSA Board Meeting as required by U.C.A. 17B-1-642.</p> <p>—4/18/2017—UFSA Board reviewed all unique quarterly expenditures. Board Chair and CFO established an ongoing quarterly expenditure review process.</p>	Board Chair Coralee Moser	COMPLETED



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3	ILLEGAL ACTIONS RESULTED IN IMPROPER INCENTIVE AWARD PAYMENTS	3.4	The Board approve and pay incentive awards only to UFSA employees and ensure employee incentive awards are justifiable and given only for actions above and beyond typical duties.	<p>—UFSA will be conducting a comprehensive policy review. This review will include a review of all internal controls and an assessment of Board and employee training to ensure appropriate review and approval of all expenditures, recognizing the boundaries between UFA and UFSA. Additionally, we acknowledge the recommendation to recover misused public funds and will consult with appropriate legal counsel and refer to appropriate local authorities for possible investigations.</p> <p>—3/21/2017—UFSA Board adopted updated operational policies and procedures regarding Board Rules of Procedure, Implementation Procedure, Electronic Meetings, Approval of Meeting Minutes, Meeting Agendas, Record Management Record Retention Schedule, ADA, Records Management, Facility Use and Management, Management of Public Funds, Authorization and Processing Payments, Capital Project Planning, Full Cost Recovery, Gifts, Purchasing of Services, Supplies, And Equipment, Fund Balance, Tax Exempt Bonds Compliance, Fee Schedule for GRAMA Request, and Nepotism.</p> <p>—3/10/2017—UFSA RFP Evaluation Committee complete selection of CLO.</p> <p>—After 4/30/2017—CLO and Administrator initiate review of UFSA policies, possibly to include an incentive policy, and recommend changes as necessary.</p> <p>—5/31/2017—New CLO and District Administrator retained. They will review policies and provide recommendations to the UFSA Board by the September Board meeting.</p> <p>—10/25/2017—The UFA and UFSA approved a new interlocal agreement that replaces the previous MOU between the agencies including provisions for UFA to provide employees for administrative support to UFSA. UFSA will no longer directly employ individuals; UFA maintains employee policies and procedures including incentive award policies.</p>	Board Chair Coralee Moser	COMPLETED
3	ILLEGAL ACTIONS RESULTED IN IMPROPER INCENTIVE AWARD PAYMENTS	3.5	Board members clearly recognize the boundaries between UFSA and UFA.	<p>—UFSA will be conducting a comprehensive policy review. This review will include a review of all internal controls and an assessment of Board and employee training to ensure appropriate review and approval of all expenditures, recognizing the boundaries between UFA and UFSA. Additionally, we acknowledge the recommendation to recover misused public funds and will consult with appropriate legal counsel and refer to appropriate local authorities for possible investigations.</p> <p>—After 2/21/2017—UFSA CLO and UFA CLO to work to revise MOU.</p> <p>—After 4/30/2017—UFSA Board will review and adopt MOU establishing boundaries between UFA and UFSA.</p> <p>—5/31/2017—New CLO retained. Update on MOU in August Board meeting.</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>—10/25/2017—The UFA and UFSA approved a new interlocal agreement that replaces the previous MOU between the agencies including provisions for UFA to provide employees for administrative support to UFSA. UFSA will no longer directly employ individuals; UFA maintains employee policies and procedures including incentive award policies.</p>	Board Chair Coralee Moser	COMPLETED



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4	ILLEGAL INCENTIVES PAID TO FORMER CLERK	4.1	The former Clerk or former UFA Chief repay these illegal payments.	<p>—In association with a complete UFSA policy review, the Board will review all internal controls and assess Board and employee training to ensure appropriate review of all expenditures, recognizing the boundaries between UFA and UFSA. Additionally, we acknowledge the recommendation to recover misused public funds and will consult with appropriate legal counsel.</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 UFSA’s Board Chair or designee to work with future legal counsel to seek recovery of all funds identified in the state audit. The Board further authorizes UFSA’s Board Chair and future Legal Officer to engage outside legal counsel if necessary, for the express purpose of pursuing civil recovery of all funds identified within the state audit. We additionally authorize the Board Chair and future Legal Counsel to explore potential cooperation with the Chief Legal Officer of Unified Fire Authority as would be appropriate under state law. Mayor Johnson seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—1/26/2017—UFSA Board appointed Evaluation Committee to review Chief Legal Officer (CLO) proposals.</p> <p>—1/27/2017—Request for Proposals for new CLO was posted on state procurement website, BidSync.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of District Administrator.</p> <p>—After 4/30/2017—New UFSA CLO will 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>—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 Jeff Silvestrini	COMPLETED
4	ILLEGAL INCENTIVES PAID TO FORMER CLERK	4.2	The Board properly oversee employee compensation.	<p>—In association with a complete UFSA policy review, the Board will review all internal controls and assess Board and employee training to ensure appropriate review of all expenditures, recognizing the boundaries between UFA and UFSA. Additionally, we acknowledge the recommendation to recover misused public funds and will consult with appropriate legal counsel.</p> <p>—1/17/2017—UFSA Board Chair directed CFO Tony Hill to provide a list of expenditures for the UFSA Board to approve on a consent agenda at each UFSA Board Meeting as required by U.C.A. 17B-1-642.</p> <p>—4/18/2017—UFSA Board reviewed all unique quarterly expenditures. Board Chair and CFO established an ongoing quarterly expenditure review process.</p>	Board Chair Coralee Moser	COMPLETED



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4	ILLEGAL INCENTIVES PAID TO FORMER CLERK	4.3	UFGA and UFA respect the boundaries between the two organizations.	<p>—In association with a complete UFGA policy review, the Board will review all internal controls and assess Board and employee training to ensure appropriate review of all expenditures, recognizing the boundaries between UFA and UFGA. Additionally, we acknowledge the recommendation to recover misused public funds and will consult with appropriate legal counsel.</p> <p>—After 4/30/2017—New UFGA CLO and UFA CLO to work to revise MOU.</p> <p>—After 4/30/2017—UFGA Board will review and adopt MOU establishing boundaries between UFA and UFGA.</p> <p>—5/31/2017—New CLO retained. Update on MOU in August Board meeting.</p> <p>—8/17/2017—UFA Fire Chief, UFGA District Administrator and staff met to outline terms for the MOU; CLOs for UFA and UFGA will draft agreement. Estimated completion date October.</p> <p>—10/17/17—The UFA and UFGA 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 UFGA.</p>	Board Chair Coralee Moser	COMPLETED



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5	FORMER UFA CFO AND FORMER UFA CLO FAILED TO ADEQUATELY INFORM THE BOARD OF ONGOING CONCERNS	5.1	Appoint, set the terms of appointment, and perform the evaluations of the CFO and CLO.	<ul style="list-style-type: none"> —We acknowledge the recommendation to file an ethics complaint. —3/10/2017—UFSA RFP Evaluation Committee complete selection of CLO. —After 4/30/2017—UFSA Board will appoint, establish the term and evaluation process of the new UFSA CLO. —After 4/30/2017—Appointment, term of appointment and evaluation process for the CFO will be negotiated in the revisions to the MOU between UFSA and UFA. —5/31/2017—New CLO retained with terms and conditions set by the UFSA Board by contract. Update on MOU in August Board meeting. —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 Coralee Moser	COMPLETED
5	FORMER UFA CFO AND FORMER UFA CLO FAILED TO ADEQUATELY INFORM THE BOARD OF ONGOING CONCERNS	5.2	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"> —We acknowledge the recommendation to file an ethics complaint. —1/26/17—Mayor Silvestrini made a motion that the UFSA Board, when new legal counsel is on board, that the Board ask the new counsel to assist in pursuing a complaint for disciplinary proceedings against Karl Hendrickson with the Utah State Bar. Mayor Pengra seconded the motion and a roll call vote was taken and all voted in favor. —After 4/30/2017—New UFSA CLO will research a potential ethics complaint to the Utah State Bar. —6/7/17—Counsel for UFA and UFSA met to discuss potential ethics complaint —7/17/17— Joint Prosecution and Defense Agreement executed by UFA & UFSA. Counsel continue their investigation and research of potential claims. 	Board Chair Jeff Silvestrini	COMPLETED



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6	FAILURE TO ENSURE RETENTION OF DOCUMENTS MAY HAVE RESULTED IN VIOLATION OF RECORD RETENTION LAWS	6.1	Adopt policies and procedures regarding the security and retention of public records as required by state retention laws and ensure its employees comply with these laws.	<p>—UFSA will ensure compliance with record retention laws. We will consult with appropriate legal counsel to refer the possible destruction of public records to appropriate authorities for possible investigation.</p> <p>—1/17/2017—UFSA Board Clerk contacted the Auditor's office to obtain public records acquired through forensic recovery. Auditor's office will transfer them to UFSA.</p> <p>—5/31/2017—New CLO and District Administrator retained. They will review policies and provide recommendations to the UFSA Board by the September Board meeting.</p> <p>—11/21/17—The UFSA CLO and District Administrator reviewed the existing policies and, because the UFSA now contracts for all employee-related services with the UFA and no longer employees individuals, there is no need to have policies and procedures to address employees' job duties. Policies specific to District documentation retention, are encompassed and sufficiently addressed either in state law and/or in UFSA operational policy and procedure.</p>	Board Chair Coralee Moser	COMPLETED
6	FAILURE TO ENSURE RETENTION OF DOCUMENTS MAY HAVE RESULTED IN VIOLATION OF RECORD RETENTION LAWS	6.2	Consider referring the possible destruction of public records by the former Clerk to law enforcement for possible criminal investigation.	<p>—UFSA will ensure compliance with record retention laws. We will consult with appropriate legal counsel to refer the possible destruction of public records to appropriate authorities for possible investigation.</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFSA 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.</p>	Board Chair Coralee Moser	COMPLETED



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7	PUBLIC RESOURCES IMPROPERLY USED FOR ELECTIONEERING	7.1	The Board establish and communicate policies to prevent an employee from using resources purchased with public funds for political purposes.	<p>—In association with the comprehensive policy review, Board will assess policy and train employees on proper use of public resources. We acknowledge the recommendations to obtain computer use reimbursement and to refer the use of public resources for electioneering to authorities. UFSA will work with appropriate legal counsel to identify the appropriate course of action.</p> <p>—3/10/2017— UFSA RFP Evaluation Committee complete selection of CLO.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of District Administrator.</p> <p>—After 4/30/2017—CLO and Administrator initiate review of UFSA policies, including policies prohibiting public resource use for electioneering, and recommend changes as necessary</p> <p>—5/31/2017—New CLO and District Administrator retained. They will review policies and provide recommendations to the UFSA Board by the September Board meeting.</p> <p>—10/25/2017—The UFA and UFSA approved a new interlocal agreement that replaces the previous MOU between the agencies including provisions for UFA to provide employees for administrative support to UFSA. UFSA will no longer directly employ individuals; UFA maintains employee policies and procedures including use of resources for personal or political purposes. Additionally, Utah Code 20A-11-1203 prohibits such use stating, "...a public entity may not make an expenditure from public funds for political purposes."</p>	Board Chair Coralee Moser	COMPLETED
7	PUBLIC RESOURCES IMPROPERLY USED FOR ELECTIONEERING	7.2	The former Clerk reimburse UFSA for the value of the computer, while in his possession, that appears to have been used for illegal electioneering.	<p>—In association with the comprehensive policy review, Board will assess policy and train employees on proper use of public resources. We acknowledge the recommendations to obtain computer use reimbursement and to refer the use of public resources for electioneering to authorities. UFSA will work with appropriate legal counsel to identify the appropriate course of action.</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 UFSA's Board Chair or designee to work with future legal counsel to seek recovery of all funds identified in the state audit. The Board further authorizes UFSA's Board Chair and future Legal Officer to engage outside legal counsel if necessary, for the express purpose of pursuing civil recovery of all funds identified within the state audit. We additionally authorize the Board Chair and future Legal Counsel to explore potential cooperation with the Chief Legal Officer of Unified Fire Authority as would be appropriate under state law. Mayor Johnson seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—4/30/2017— UFSA RFP Evaluation Committee complete selection of CLO.</p> <p>—After 4/30/2017—New UFSA CLO will 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 Jeff Silvestrini	COMPLETED



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7	PUBLIC RESOURCES IMPROPERLY USED FOR ELECTIONEERING	7.3	The Board refer the use of public funds to improperly electioneer by the former Clerk to law enforcement for possible criminal investigation.	<p>—In association with the comprehensive policy review, Board will assess policy and train employees on proper use of public resources. We acknowledge the recommendations to obtain computer use reimbursement and to refer the use of public resources for electioneering to authorities. UFSA will work with appropriate legal counsel to identify the appropriate course of action.</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFSA 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 Coralee Moser	COMPLETED



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8	EXCESSIVE UFSA ASSETS ASSIGNED TO FORMER CLERK	8.1	We recommend the Board establish policies and procedures that ensure purchases are necessary, appropriate, and not excessive considering each employees' job duties.	<p>SEE ALSO FINDING 2 IA (INTERNAL AUDIT) AND RECOMMENDATION 2.1 OF THE INTERNAL AUDIT</p> <p>—The Board will evaluate policies and procedures to ensure purchases are appropriate and necessary for their job duties.</p> <p>—1/17/2017—UFSA Board Chair directed CFO Tony Hill to provide a list of expenditures for the UFSA Board to approve on a consent agenda at each UFSA Board Meeting as required by U.C.A. 17B-1-642.</p> <p>—3/10/2017—UFSA RFP Evaluation Committee complete selection of CLO.</p> <p>—4/18/2017—UFSA Board reviewed all unique quarterly expenditures. Board Chair and CFO established an ongoing quarterly expenditure review process.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of District Administrator.</p> <p>—After 4/30/2017—CLO and Administrator initiate review of UFSA policies, including policies related to assignment of resources, and recommend changes as necessary.</p> <p>—5/31/2017—New CLO and District Administrator retained. They will review policies and provide recommendations to the UFSA Board by the September Board meeting.</p> <p>—11/21/2017—The UFSA CLO and District Administrator reviewed the existing policies and, because the UFSA now contracts for all employee-related services with the UFA and no longer employees individuals, there is no need to have policies and procedures to address employees' job duties.</p>	Board Chair Coralee Moser	COMPLETED
9	SOME ASSETS APPEAR TO HAVE BEEN USED PRIMARILY FOR PERSONAL PURPOSES	9.1	The Board establish policies and procedures regarding allowable de minimus personal use of UFSA resources.	<p>—The Board will ensure de minimus personal use policies for UFSA resources are analyzed in association with the thorough UFSA policy review. We will consult with appropriate legal counsel to determine appropriate action regarding reimbursement for the value of assets used primarily for personal purposes.</p> <p>—2/21/2017—UFSA Board to formalize appointment of CLO.</p> <p>—3/10/2017—UFSA RFP Evaluation Committee complete selection of CLO.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of District Administrator.</p> <p>—After District Administrator/CLO selection, CLO and Administrator initiate review of UFSA policies, including de minimus personal use policies, and recommend changes as necessary.</p> <p>—5/31/2017—New CLO and District Administrator retained. They will review policies and provide recommendations to the UFSA Board by the September Board meeting.</p> <p>—10/25/2017—The UFA and UFSA approved a new interlocal agreement that replaces the previous MOU between the agencies including provisions for UFA to provide employees for administrative support to UFSA. UFSA will no longer directly employ individuals; UFA maintains employee policies and procedures including use of resources for personal or political purposes.</p>	Board Chair Coralee Moser	COMPLETED



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9	SOME ASSETS APPEAR TO HAVE BEEN USED PRIMARILY FOR PERSONAL PURPOSES	9.2	The former Clerk reimburse UFSA for the cost of the computers that were used predominantly for personal use.	<p>—The Board will ensure de minimus personal use policies for UFSA resources are analyzed in association with the thorough UFSA policy review. We will consult with appropriate legal counsel to determine appropriate action regarding reimbursement for the value of assets used primarily for personal purposes.</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 UFSA’s Board Chair or designee to work with future legal counsel to seek recovery of all funds identified in the state audit. The Board further authorizes UFSA’s Board Chair and future Legal Officer to engage outside legal counsel if necessary, for the express purpose of pursuing civil recovery of all funds identified within the state audit. We additionally authorize the Board Chair and future Legal Counsel to explore potential cooperation with the Chief Legal Officer of Unified Fire Authority as would be appropriate under state law. Mayor Johnson seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of CLO.</p> <p>—After 4/30/2017—New UFSA CLO will 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 Jeff Silvestrini	COMPLETED



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10	CONSTRUCTION OF THE TAYLORSVILLE FIRE STATION DID NOT FOLLOW STATE PROCUREMENT LAWS	10.1	We recommend the Board adopt policies and provide oversight necessary to ensure that evaluation committees follow state procurement laws.	<ul style="list-style-type: none"> —The Board will evaluate all UFSA policies and procedures and provide oversight to ensure state procurement laws are followed. —1/17/2017—UFSA retained temporary legal counsel —1/17/2017—UFSA consulted with temporary legal counsel on appropriate procurement procedures to retain permanent legal counsel —3/10/2017—UFSA RFP Evaluation Committee complete selection of CLO. —4/30/2017—UFSA RFP Evaluation Committee complete selection of District Administrator. —After District Administrator/CLO selection, CLO and Administrator initiate review of UFSA policies, including procurement policies, and recommend changes as necessary —5/31/2017—New CLO and District Administrator retained. They will review policies and provide recommendations to the UFSA Board by the September Board meeting. —11/21/2017—The UFSA CLO and District Administrator reviewed the existing policies and, because the UFSA now contracts for all employee-related services with the UFA and no longer employees individuals, there is no need to have policies and procedures to address employees' job duties. Policies specific to District state procurement law, are encompassed and sufficiently addressed either in state law and/or in UFSA operational policy and procedure. 	Board Chair Coralee Moser	COMPLETED



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11	GRATUITIES HAVE APPEARANCE OF INFLUENCING PROCUREMENT DECISION	11.1	Implement processes to identify potential conflicts of interest, which may include anonymous reporting of concerns to the Board.	<p>—UFSA will examine all procurement policies, ensure a proper vetting of conflicts of interest, provide for anonymous reporting of concerns to the Board, and minimize risk of bias in contractor selection. The Board will confer with appropriate legal counsel to assess all recommendations to refer potential violations of the procurement code to appropriate authorities for possible investigation and research possible excessive travel expenditures by the former Clerk.</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>—3/10/2017—UFSA RFP Evaluation Committee complete selection of CLO.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of District Administrator.</p> <p>—After District Administrator/CLO selection, CLO and Administrator initiate review of UFSA policies, including procurement and whistleblower policies, and recommend changes as necessary.</p> <p>—5/31/2017—New CLO and District Administrator retained. They will review policies and provide recommendations to the UFSA Board by the September Board meeting.</p> <p>—12/3/2018—A purchasing policy has been adopted, including <i>Section IX: Prohibited Acts/Ethics</i> that addresses conflicts of interest, nepotism, improper influence, collusion, gifts/gratuities, favored vendors, etc. regarding purchasing. Additionally, in 2017 an Ethics Policy was adopted, which includes a section encouraging reporting of concerning behavior by any employee, board member, or member of the public.</p>	Board Chair Jeff Silvestrini	COMPLETED
11	GRATUITIES HAVE APPEARANCE OF INFLUENCING PROCUREMENT DECISION	11.2	Provide oversight necessary to minimize the risk of bias in the selection of contractors.	<p>—UFSA will examine all procurement policies, ensure a proper vetting of conflicts of interest, provide for anonymous reporting of concerns to the Board, and minimize risk of bias in contractor selection. The Board will confer with appropriate legal counsel to assess all recommendations to refer potential violations of the procurement code to appropriate authorities for possible investigation and research possible excessive travel expenditures by the former Clerk.</p> <p>—1/17/2017—UFSA retained temporary legal counsel.</p> <p>—1/17/2017—UFSA consulted with temporary legal counsel on appropriate procurement procedures to retain permanent legal counsel to minimize the risk of bias in the selection of contractors.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of CLO.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of District Administrator.</p> <p>—After District Administrator/CLO selection, CLO and Administrator initiate review of UFSA policies, including future procurement policies, and recommend changes as necessary.</p> <p>—5/31/2017—New CLO and District Administrator retained. They will review policies and provide recommendations to the UFSA Board by the September Board meeting.</p> <p>—11/21/2017—The UFSA CLO and District Administrator reviewed the existing policies and, because the UFSA now contracts for all employee-related services with the UFA and no longer employees individuals, there is no need to have policies and procedures to address employees' job duties. Policies specific to District state procurement law, are encompassed and sufficiently addressed either in state law and/or in UFSA operational policy and procedure.</p>	Board Chair Coralee Moser	COMPLETED



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11	GRATUITIES HAVE APPEARANCE OF INFLUENCING PROCUREMENT DECISION	11.3	Refer potential violations of the procurement code by the former Clerk to law enforcement for possible criminal investigation.	<p>—UFSA will examine all procurement policies, ensure a proper vetting of conflicts of interest, provide for anonymous reporting of concerns to the Board, and minimize risk of bias in contractor selection. The Board will confer with appropriate legal counsel to assess all recommendations to refer potential violations of the procurement code to appropriate authorities for possible investigation and research possible excessive travel expenditures by the former Clerk.</p> <p>—1/26/17—Mayor Silvestrini made a motion that the UFSA 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.</p>	Board Chair Coralee Moser	COMPLETED
11	GRATUITIES HAVE APPEARANCE OF INFLUENCING PROCUREMENT DECISION	11.4	Research whether the former Clerk’s costs for the Phoenix trip were incurred by UFA or UFSA and recover any excessive expenditures from the former Clerk.	<p>SEE ALSO FINDING 11 IA (INTERNAL AUDIT) AND RECOMMENDATION 11.1 OF THE INTERNAL AUDIT</p> <p>—UFSA will examine all procurement policies, ensure a proper vetting of conflicts of interest, provide for anonymous reporting of concerns to the Board, and minimize risk of bias in contractor selection. The Board will confer with appropriate legal counsel to assess all recommendations to refer potential violations of the procurement code to appropriate authorities for possible investigation and research possible excessive travel expenditures by the former Clerk.</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 UFSA’s Board Chair or designee to work with future legal counsel to seek recovery of all funds identified in the state audit. The Board further authorizes UFSA’s Board Chair and future Legal Officer to engage outside legal counsel if necessary, for the express purpose of pursuing civil recovery of all funds identified within the state audit. We additionally authorize the Board Chair and future Legal Counsel to explore potential cooperation with the Chief Legal Officer of Unified Fire Authority as would be appropriate under state law. Mayor Johnson seconded the motion and a roll call vote was taken and all voted in favor.</p> <p>—1/27/2017—UFSA Board Chair directed UFSA CFO to research whether UFA or UFSA paid for any part of the referenced trip.</p> <p>—4/30/2017—UFSA RFP Evaluation Committee complete selection of CLO.</p> <p>—After 4/30/2017—New UFSA CLO will 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 Jeff Silvestrini	COMPLETED

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12	FORMER BOARD CHAIR DEFERRED SETTING BOARD AGENDA TO FORMER UFA CHIEF	12.1	We recommend only the Board be responsible for setting topics on Board meeting agendas.	The UFSA Board will set the topics of the Board agenda.	Board Chair Coralee Moser	COMPLETED

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