

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	✓	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	✓	5
b. Procurement?	✓	5
c. Ethical behavior?	✓	5
d. Reporting fraud and abuse?	✓	5
e. Travel?	✓	5
f. Credit/Purchasing cards (where applicable)?	✓	5
g. Personal use of entity assets?	✓	5
h. IT and computer security?	✓	5
i. Cash receipting and deposits?	✓	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	0	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	0	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	✓	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	✓	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	✓	20
7. Does the entity have or promote a fraud hotline?	✓	20
8. Does the entity have a formal internal audit function?	0	20
9. Does the entity have a formal audit committee?	0	20

*Entity Name: Rocky Ridge Town

*Completed for Fiscal Year Ending: 2024-2025 *Completion Date: June 18 2025

*CAO Name: Ronald Allred *CFO Name: Rachel Bronson

*CAO Signature: Ronald Allred *CFO Signature: Rachel Bronson

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	✓			
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

Town Hall Budget 2025-2026

Cleaning		\$ 2,500.00
Utilitys		\$ 11,000.00
Repair and Maint.		\$ 1,000.00

Total \$ 14,500.00

Road Budget 2025-2026

Category	Purpose	Asking		Actual
Supplies and Equipment	Shop supplys (2000)	\$ 11,000.00		
	Water tank (9000)			
	Air tools	\$ 10,000.00		
Equipment Repair and Maintenance	Repair (9000)	\$ 15,000.00		
	Tires (4000)			
	Service (2000)			
Fuel	Diesel and Gas	\$ 8,000.00		
B and C Road Maint	Road base and Asphalt repair	\$ 75,000.00		
Road Maint. Class C Repair Projects	Church Lane	\$ 30,000.00		
	Trallor court	\$ 15,000.00		
New improvments outlay	Mountain Ridge Asphalt	\$ 50,000.00		
	Total	\$ 214,000.00		

Mailbox Budget 2025-2026

General Maint.		Locks, Keys, ect	\$	1,000.00
Projects		New Boxes	\$	4,000.00
		Cement Pad	\$	6,000.00
		Asphalt Patch	\$	10,000.00
		Total	\$	21,000.00

Proposed Public Safety Budgets 2025-2026

Proposed Total Budget: \$34,852.00

EMS

EQUIPMENT	MAINT. & FUEL	SUPPLIES	TRAINING	ADMINISTRATIVE	EMS Utility Expense	Wages	Employee Benefits
\$2,500.00	\$5,544.00	\$3,000.00	\$6,000.00	\$2,000.00	\$5,940.00	\$6,360.00	\$508.00
EMS TOTAL BUDGET	\$31,852.00						

\$22,000 EMS Base Budget & Wages
 \$ 3,912 EMS Grant Funds
 \$ 3,000 Emergency Supplies Base Budget
 \$ 5,940 EMS Personnel Water Bill Write Off

Emergency Supplies

	Emergency Budget
BUDGET	\$3,000.00
EMERGENCY SUPPLIES TOTAL BUDGET	\$3,000.00

Rocky Ridge Sports & Recreation 2025-2026 Budget

July 1, 2025 - June 30, 2026

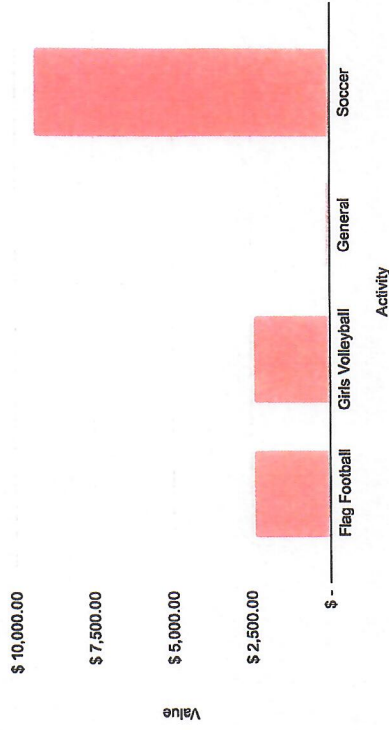
Budget Items			
Activity		Value	Season
Dodgeball	\$	1,000.00	Summer
Flag Football	\$	2,500.00	Fall
Volleyball	\$	2,500.00	Fall
Soccer	\$	10,000.00	Spring
Carry Over from Prev Years	\$	5,230.00	
Total	\$	21,230.00	

Rocky Ridge Sports & Recreation 2024 - 2025 Financial Record

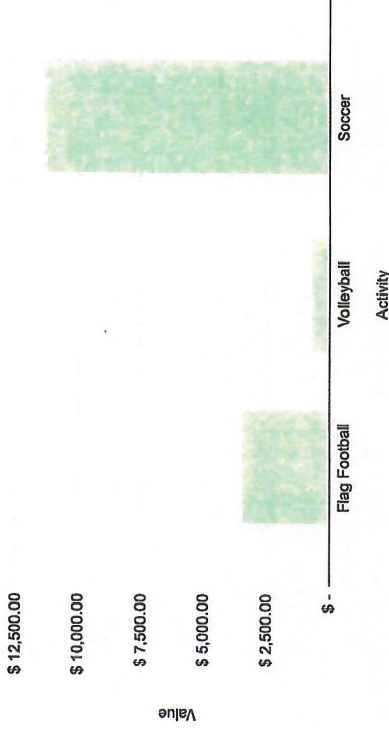
July 1st 2024 - June 30th 2025

Item	Value	Notes
Expenses	\$ (14,314.79)	
Revenue	\$ 15,530.79	
Balance	\$ 1,216.00	

Expenses by Activity



Revenue by Activity



Expected Expenses

Item	Value	Activity	Notes
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Total

Library Budget Request FY 25/26

New Books	\$3000
Shelving Organization & Supplies	\$500
Reading Programs	\$500

Cemetery Budget 2025-2026

Maint.	\$	5,000.00
Retaining block	\$	2,000.00

Total \$ 7,000.00

Rocky Ridge Town Park
Budget Request 2025-2026 Fiscal Year

Upkeep - \$54,000

\$10,000 Playground/Path

\$10,000 Consumable Amenities (Fertilizer, Restroom Supplies, Fuel, etc)

\$20,000 New Sand

\$14,400 Mowing

Structure Repair & Finishing - \$75,000

\$15,000 Pump Shed Repair/Update

\$45,000 Metal Picnic Tables (\$30,000 if \$20,000 of this years budget is used)

\$10,000 South Restroom Remodel/Repair

\$5,000 Finish Large Pavilion

Finish Infield of Baseball Field - \$50,000

\$50,000 Excavation of Field

Landscaping - \$15,000

Hydroseed the lower field

Total Request: \$194,000

(\$174,000 if Metal Picnic Tables purchased w/ \$20K of last years budget)