

TRAINING

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Training

🕒 Aug 19, 2021 · Knowledge

TITLE

Training

CONTENT

**Fraud Risk Assessment Questionnaire Training**

- **Who must complete it:** All governing body members desiring that their entity receives 20 points on Question 5 of the [Fraud Risk Assessment Questionnaire](https://resources.auditor.utah.gov/s/article/Fraud-Risk-Assessment-Implementation-Guide) (<https://resources.auditor.utah.gov/s/article/Fraud-Risk-Assessment-Implementation-Guide>).
- **Time frame for completion:** Within four years of term appointment/election date
- **Who provides it:** State Auditor
- **Who tracks it:** State Auditor
- **Who enforces it:** State Auditor
- **Statute:** [Utah Code 67-3-1\(4\)\(a\)](https://le.utah.gov/xcode/Title67/Chapter3/67-3-S1.html) (<https://le.utah.gov/xcode/Title67/Chapter3/67-3-S1.html>)
- **How to complete:** Complete the applicable entity course (e.g. Local District & Special Service District Board Member Training for local and special service districts & interlocal entities, Introductory Training for Municipal Officials for cities and towns, Introductory Training for School Board Members for school districts and charter schools, etc.) at: [training.auditor.utah.gov](http://training.auditor.utah.gov) (<http://training.auditor.utah.gov>). The applicable course may take approximately 1 hour to 1.5 hours to complete.

**Local District & Special Service District Board Member Training**

- **Who must complete it:** All local district and special service district board members
- **Time frame for completion:** Within one year of appointment/election to office (and within one year of each reappointment/re-election to office). For example, if a board member's first day in office is January 1, 2021, the board member would have until December 31, 2021 to complete the course.
- **Who provides it:** State Auditor
- **Who tracks it:** State Auditor
- **Who enforces it:** State Auditor
- **Statute:** [Utah Code 17B-1-312](https://le.utah.gov/xcode/Title17B/Chapter1/17B-1-S312.html?v=C17B-1-S312_2018050820180508) ([https://le.utah.gov/xcode/Title17B/Chapter1/17B-1-S312.html?v=C17B-1-S312\\_2018050820180508](https://le.utah.gov/xcode/Title17B/Chapter1/17B-1-S312.html?v=C17B-1-S312_2018050820180508))
- **How to complete:** Complete one of the three options...
  - 1. Complete the district board member training course at: [training.auditor.utah.gov](http://training.auditor.utah.gov) (<http://training.auditor.utah.gov>). The course takes approximately 1.5 hours to complete. *The majority of users complete this option.*
  - 2. Attend an occasionally held in-person training provided by an Office of the State Auditor employee.
  - 3. If a board member *does not have internet access*, complete the [Little Manual Comprehension Exam](https://auditor.utah.gov/wp-content/uploads/sites/6/2021/01/Little-Manual-Comprehension-Exam-Revised-January-2021_1_6_2021.pdf) ([https://auditor.utah.gov/wp-content/uploads/sites/6/2021/01/Little-Manual-Comprehension-Exam-Revised-January-2021\\_1\\_6\\_2021.pdf](https://auditor.utah.gov/wp-content/uploads/sites/6/2021/01/Little-Manual-Comprehension-Exam-Revised-January-2021_1_6_2021.pdf)) after reading the Little Manual for Local and Special Service Districts (see [Forms, Manuals & Guides](https://resources.auditor.utah.gov/s/article/Forms-Manuals-Guides) (<https://resources.auditor.utah.gov/s/article/Forms-Manuals-Guides>)). Upon receiving a score of at least 75%, a certificate of completion is emailed to the provided email address. **A unique email address must be provided for each individual board member.**

**Governmental Nonprofit Corporation Board Member Training**

- **Who must complete it:** All governmental nonprofit corporation board members
- **Time frame for completion:** Within six months after the day on which the member becomes a board member; or for a member already in the position of board member on May 14, 2019, before November 14, 2019
- **Who provides it:** State Auditor
- **Who tracks it:** State Auditor
- **Who enforces it:** State Auditor
- **Statute:** [Utah Code 11-13a-106](https://le.utah.gov/xcode/Title11/Chapter13A/11-13a-S106.html?v=C11-13a-S106_2019051420190514) ([https://le.utah.gov/xcode/Title11/Chapter13A/11-13a-S106.html?v=C11-13a-S106\\_2019051420190514](https://le.utah.gov/xcode/Title11/Chapter13A/11-13a-S106.html?v=C11-13a-S106_2019051420190514))
- **How to complete:** Complete the governmental nonprofit corporation board member training course at: [training.auditor.utah.gov](http://training.auditor.utah.gov) (<http://training.auditor.utah.gov>). The course takes approximately 1 hour to complete.

**Open and Public Meetings Act (OPMA) Training**

- **Who must complete it:** All public governing body members
- **Time frame for completion:** Yearly
- **Who provides it:** Anyone the presiding officer deems appropriate
- **Who tracks it:** Presiding officer, in conjunction with records officer
- **Who enforces it:** Office of the Attorney General and County Attorney
- **Statute:** [Utah Code 52-4-104](https://le.utah.gov/xcode/Title52/Chapter4/52-4-S104.html?v=C52-4-S104_2018050820180508) ([https://le.utah.gov/xcode/Title52/Chapter4/52-4-S104.html?v=C52-4-S104\\_2018050820180508](https://le.utah.gov/xcode/Title52/Chapter4/52-4-S104.html?v=C52-4-S104_2018050820180508))
- **How to complete:** Any method the presiding officer deems sufficient, but it must comply with [Title 63G, Chapter 22, State Training and Certification Requirements](https://le.utah.gov/xcode/Title63G/Chapter22/63G-22.html?v=C63G-22_2018050820180508) ([https://le.utah.gov/xcode/Title63G/Chapter22/63G-22.html?v=C63G-22\\_2018050820180508](https://le.utah.gov/xcode/Title63G/Chapter22/63G-22.html?v=C63G-22_2018050820180508)) (see [Utah Code 52-4-104](https://le.utah.gov/xcode/Title52/Chapter4/52-4-S104.html?v=C52-4-S104_2018050820180508) ([https://le.utah.gov/xcode/Title52/Chapter4/52-4-S104.html?v=C52-4-S104\\_2018050820180508](https://le.utah.gov/xcode/Title52/Chapter4/52-4-S104.html?v=C52-4-S104_2018050820180508))).
  - **Additional Note:** Our office provides a brief OPMA course at [training.auditor.utah.gov](http://training.auditor.utah.gov) (<http://training.auditor.utah.gov>), as a courtesy and for convenience, if the entity deems it sufficient. The course takes approximately 10 minutes to complete.
    - If the presiding officer desires that the governing body be trained simultaneously in the same meeting, the [YouTube Channel](https://www.youtube.com/channel/UC_zj1HbPzVfj5hZv89KCu6w/videos) ([https://www.youtube.com/channel/UC\\_zj1HbPzVfj5hZv89KCu6w/videos](https://www.youtube.com/channel/UC_zj1HbPzVfj5hZv89KCu6w/videos)), may be used. If this option is selected, no certificate of completion will be issued, since no online course was completed. The Office recommends that the presiding officer and records officer ensure the training event and those present were recorded in the meeting minutes.

**Government Records Access and Management Act (GRAMA) Training**

- **Who must complete it:** All governmental entity and political subdivision records officers
- **Time frame for completion:** Yearly
- **Who provides it:** Utah Division of Archives and Records Service

- **Who tracks it:** Utah Division of Archives and Records Service
- **Who enforces it:** Entity Chief Administrative Officer (CAO); State Records Committee; Any district court
- **Statute:** [Utah Code 63G-2-108 \(https://le.utah.gov/xcode/Title63G/Chapter2/63G-2-S108.html\)](https://le.utah.gov/xcode/Title63G/Chapter2/63G-2-S108.html)
- **How to complete:** Complete the Records Officer Certification test found at: [archives.utah.gov/rim/certification.html \(https://archives.utah.gov/rim/certification.html\)](https://archives.utah.gov/rim/certification.html).

## CPA Training

- **Who must complete it:** This training is not required, but is suggested for firms that perform independent audits of local governments.
- **Time frame for completion:** N/A
- **Who provides it:** State Auditor
- **Who tracks it:** N/A
- **Who enforces it:** N/A
- **Statute:** N/A
- **How to complete:** View the CPA Update playlist on the [YouTube Channel \(https://www.youtube.com/channel/UC\\_zj1HbPzVfj5hzy89KCu6w\)](https://www.youtube.com/channel/UC_zj1HbPzVfj5hzy89KCu6w). CPA training will be provided as needed and as resources allow. Auditor Alerts are published during the year for additional needed guidance. The training no longer requires registration or payment to complete and is no longer hosted on the Training Portal. The Office no longer offers CPE certificates, but individuals may claim CPE credit as they deem appropriate.

## Online Training Portal Website

Access the Office of the State Auditor Online Training Portal at [training.auditor.utah.gov \(http://training.auditor.utah.gov/\)](http://training.auditor.utah.gov). This website contains required and suggested courses for various entity types. Create an account in order to access these courses for free. **Certificates of completion are viewable and downloadable after 100% course completion.** To download a certificate again after you have left the site, simply sign in, select *Replay Course*, then select *Get Your Certificate*. It is the user's responsibility to provide the certificate to management.

The site supports the latest two versions of the following browsers for desktop:

- Chrome
- Firefox
- Safari
- Edge

The site supports the latest two versions of the following browsers for mobile:

- Chrome
- iOS Safari (11 and up)
- Samsung Internet

You may not be able to create an account on an iPhone/iPad/Mac because you may have an outdated version of Safari that does not allow you to complete the required field "Local Government Entity." If this is the case, either update Safari to the latest version or use a PC running the latest version of Chrome, Firefox, or Edge to create an account.

Instructions on how to update your browser:

- [Chrome \(https://support.google.com/chrome/answer/95414?hl=en&co=GENIE.Platform=Desktop\)](https://support.google.com/chrome/answer/95414?hl=en&co=GENIE.Platform=Desktop)
- [Firefox \(https://support.mozilla.org/en-US/kb/update-firefox-latest-release\)](https://support.mozilla.org/en-US/kb/update-firefox-latest-release)
- [Safari \(https://support.apple.com/en-us/HT204416\)](https://support.apple.com/en-us/HT204416)
- [Edge \(https://support.microsoft.com/en-us/microsoft-edge/fnd-out-which-version-of-microsoft-edge-you-have-c726bee8-c42e-e472-e954-4cf5123497eb\)](https://support.microsoft.com/en-us/microsoft-edge/fnd-out-which-version-of-microsoft-edge-you-have-c726bee8-c42e-e472-e954-4cf5123497eb)

## YouTube Channel

Hosts brief videos on basic topics such as: budgeting, separation of duties, reports, fraud, fund types, fund balances, reporting roles, and independent auditors. Channel name: Utah Office of the State Auditor Local Government Division; Access at: [youtube.com \(https://www.youtube.com/channel/UC\\_zj1HbPzVfj5hzy89KCu6w\)](https://www.youtube.com/channel/UC_zj1HbPzVfj5hzy89KCu6w), or click on [Videos \(https://resources.auditor.utah.gov/s/article/Videos\)](https://resources.auditor.utah.gov/s/article/Videos) in the menu at the top of the page.

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