

Little Manual Comprehension Test



Instructions:

Once you have reviewed the Little Manual, complete this comprehensive exam and email it to the Office of the Utah State Auditor at kcane@utah.gov. Upon receiving a score of 75% (19 out of 25 correct) you will be sent a certificate of training completion. Completing this training with a 75% or better comprehension will satisfy your requirements to obtain training in accordance with Utah Code 17B-1-312.

Thank you for taking the time to complete this training.

Part I - General Information

Date

Name

District

Position

Date of Appointment or Election

E-mail

Part II - Test Questions

1. Which of the following is not generally an area of responsibility for governing boards?

- a. Meetings
- b. Personnel
- c. Operations
- d. Accounting

2. A multi-year contract may not exceed five years.

- a. True
- b. False

3. District board members are required to take the following training annually:

- a. Board member training
- b. Open and Public Meetings Training
- c. GRAMA training
- d. All of the above

4. The offices of clerk and treasurer may be held by the same person if the district expenditure budget is less than \$50,000 per year.

- a. True
- b. False

5. A district board member may NOT be employed by the district either as an employee or under a contract.

- a. True
- b. False

6. A district board member may not receive compensation over \$5,000 annually for their service on the board.

- a. True
- b. False

7. Under Utah law, which of the following is permitted by a board member regarding his/her relatives:

- a. Employ, appoint, vote for, or recommend a relative for employment
- b. Directly supervise a relative
- c. Employ a relative if they are the only person available, qualified, or eligible for the position.
- d. None of the above

8. Which of the following is NOT considered to be an open meeting under Utah Law:

- a. Workshops
- b. Executive sessions
- c. Chance or social meetings
- d. Regular district meetings

9. For which of the following reasons can a district board close an open meeting:

- a. Final board deliberations on the budget before final adoption
- b. The character, competence or health of an individual
- c. Discussion on whether or not the board will grant a GRAMA request
- d. Approval of district expenditures and review of quarterly finance reports

10. Unless a district's annual budget is less than \$50,000, a district is required to keep written minutes AND an audio recording of all open meetings.

- a. True
- b. False

11. What is the time requirement for public notice and the agenda of a regular district meeting?

- a. At least 24 hours before the meeting
- b. At least 7 days before the meeting
- c. At least 2 days before the meeting
- d. There are no time requirements

12. What public notice options do ALL districts have when holding a public hearing for a fee increase

- a. Publish a ¼ page ad in a newspaper of general circulation within the district
- b. Mailing a notice to those within the district who will be charged the fee
- c. Publishing a notice on the Legal Notice website
- d. a and b only

13. Any expenditure in excess of the approved budget is illegal, even if the district has the money available to spend, without a budget amendment.

- a. True
- b. False

14. Which choice below properly reflects the length of time before the required report is due:

- a. Budget - immediately upon adoption, financial statements - 3 months after year- end
- b. Budget - 30 days after adoption, financial statements - 6 months after year-end
- c. Budget - 6 months after adoption, financial statements - 6 months after year-end
- d. Budget and financial statements are due upon request of the State Auditor's Office

15. When an emergency meeting is determined necessary the following is required:

- a. A majority of the board members must approve the meeting
- b. Attempt to contact all board members
- c. The best notice practicable of the time, location and topics to be considered
- d. All of the above

16. Which procedures, involving proper internal controls, should be followed by a board member?

- a. Never sign a blank check
- b. Deposits and disbursements should be reviewed by the board at least quarterly
- c. Take a healthy interest in the finances of the district by reviewing the annual financial statements and physically inspecting other assets to be sure they have not been lost or stolen and are in good condition
- d. All of the above

17. In order to properly design "checks and balances", more than one person will be involved in the accounting process.

- a. True
- b. False

18. Districts with full or part-time employees should have a personnel policy that is reviewed annually by the board to ensure they conform to requirements of state and federal law.

- a. True
- b. False

19. Without a written purchasing policy a district cannot legally spend money.

- a. True
- b. False

20. What should be the main focus of a properly established purchasing policy?

- a. To provide the clerk some guidelines to follow when purchasing supplies
- b. To protect the district against complaints from the public regarding their purchases
- c. To establish a competitive purchasing process that safeguards against bias and conflicts of interest
- d. To comply with state law

21. Which public documents should be permanently maintained by the district?

- a. Meeting minutes
- b. Annual financial reports
- c. Budgets
- d. All of the above

22. What are the four classifications of records under the Government Records Access and Management Act (GRAMA)?

- a. Public, private, controlled, and protected
- b. Public, federal, state, and local
- c. Top-secret, privileged, classified, and open
- d. None of the above

23. The treasurer of the district is required to be bonded as of the date the Treasurer assumes the duties of the office.

- a. True
- b. False

24. When operating a general fund, the accumulation of the fund balance in the general fund cannot exceed the greater of 100% of the current year's property tax, or:

- a. 25% of the total general fund revenues for districts with annual general fund budgets greater than \$100,000.
- b. 50% of the total general fund revenues for districts with annual general fund budgets equal to or less than \$100,000
- c. 90% of last year's property tax
- d. a or b above

25. Under Utah law, training developed by the Utah State Auditor's Office, in cooperation with the Utah Association of Special Districts, is required for new board members, within one year after taking office.

a. True

b. False