



OFFICE OF THE
UTAH STATE AUDITOR

January 25, 2016

Lori Hurd, Financial Clerk
409 Main Street
Mantua, Utah 84324

Dear Ms. Hurd:

This letter is in response to your GRAMA request dated January 14, 2016 in which you requested the following records:

Result of Working Papers review (year 2014) issued to Matt Regen, CPA of Logan, Utah from the Utah State Auditor's office.

We are not currently able to release records that are responsive to your request. The records are part of an ongoing audit/review by the Office of the Utah State Auditor and, as such, are considered "protected" under Utah Code § 63G-2-305(16) until the review is complete.

Part of our process for reviewing CPA firms who audit local government entities is to perform follow-up work to determine if any firms with noted deficiencies have taken the steps necessary to correct those deficiencies. Therefore, we will not release records related to any of our reviews until our follow-up work has been completed. We expect to complete this follow-up work by July 1, 2016, at which time the records will be available for release.

If you wish to receive the records at that time, please contact me by email or phone.

Sincerely,

Linda Siebenhaar, Records Officer
Office of the Utah State Auditor
Lsiebenhaar@utah.gov
801-538-1363