



OFFICE OF THE
UTAH STATE AUDITOR

January 6, 2016

Reginald Williams, 4620

Dear Mr. Williams:

We have records in response to your letter, dated December 21, 2015, in which you requested the following:

- a. A list of all federal funds compliance audits.
- b. A list of all fraud and compliance audits.

FEDERAL FUNDS COMPLIANCE AUDITS:

Each year, the Office of the Utah State Auditor audits the State's compliance with federal laws and regulations governing the use of federal funds. This audit focuses on testing compliance with laws and regulations and related internal control over compliance for major programs. When we note weaknesses or errors in the accounting, control, or expenditure of the funds received for these federal programs, we issue a management letter to the state entity overseeing the federal program. The management letters describe our findings and give recommendations to correct the weaknesses noted. Upon completion of all testwork, we combine the findings and recommendations into one report, referred to as the Single Audit Report. The Single Audit Reports issued since fiscal year 2009 noted that the State expends federal funds in most respects in compliance with federal regulations.

As you requested, the following table lists the Single Audit Reports issued by the Office of the Utah State Auditor since 2009.

REPORT TITLE	REPORT NUMBER
2009 Single Audit Report	09-48
2010 Single Audit Report	10-43
2011 Single Audit Report	11-36
2012 Single Audit Report	12-40
2013 Single Audit Report	13-30
2014 Single Audit Report	14-27
2015 Single Audit Report	15-27

All of the above reports can be viewed on our website at auditor.utah.gov and specifically at http://auditor.utah.gov/audit_reports/search-audit-reports/. These reports are approximately

250+ pages long. In accordance with our GRAMA policy, we charge \$.25 per page for standard size, non-color white copies, which includes staff time to copy. Therefore, if you wish to receive hard copies of any of the findings included in the Single Audit Reports, we suggest you submit a separate GRAMA request to obtain findings related to specific State entities or federal programs. I have enclosed a copy of “Part III. Findings and Questioned Costs – Major Federal Program Audit” from the Table of Contents for each of the above Single Audit Reports (see Exhibit I). These documents indicate the subject of those findings, the applicable federal programs, and the State entities to whom we issued the findings.

FRAUD AND COMPLIANCE AUDITS

The Office of the Utah State Auditor also investigates improper governmental activities which are subject to our authority, including:

- Waste or misuse of public funds, property, or manpower
- Violations of a law, rule, or regulation applicable to the government
- Gross mismanagement
- Abuse of authority
- Unethical conduct

We issue “Special Project Reports” which contain our findings resulting from these reviews. As you requested, I have enclosed a table which lists the Special Project Reports issued by the Office of the Utah State Auditor between 2009 and 2015 (see Exhibit II).

Please be aware that all GRAMA requests are posted on our website as a matter of office practice. We do this to provide transparency and accountability to the public at large.

Sincerely,

Linda Siebenhaar
Records Officer

EXHIBIT I

Part III. Findings and Questioned Costs – Major Federal Program Audits
of the Table of Contents
for each of the State of Utah Single Audit Reports
from fiscal years 2009 through 2015

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Part III. Findings and Questioned Costs – Major Federal Program Audit

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Report on Compliance and on Internal Control Over Compliance – Single Audit

- E. Material weakness in internal control – major program level.
- F. Significant deficiency of internal control – major program level.
- G. Material or possible material instance of noncompliance – major program level.
- H. Other finding or questioned cost required to be reported under section __.510(a) of OMB Circular A-133.

	<u>Federal Program</u>	<u>State Agency</u>	<u>Type</u>	<u>Page</u>
U.S. DEPARTMENT OF AGRICULTURE:				
2015-002. Incorrect Allocations of Charges for Leave Taken (See Finding No. 2015-009)	Various	St. Board of Education	F,H	192
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U.S. DEPARTMENT OF EDUCATION:				
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2015-006. Enrollment Reporting Errors	SFA Cluster – DSU	Dixie State Univ.	F,H	196
2015-007. No Process to Verify Lack of Suspension and Debarment	Career & Tech. Ed.	Dixie State Univ.	F,H	197
2015-008. Noncompliance with CTE Reporting Requirements	Career & Tech. Ed.	Dixie State Univ.	F,H	198
2015-009. Incorrect Allocations of Charges for Leave Taken	Various Ed. Programs	St. Board of Education	F,H	199
2015-010. Inadequate Follow Up of On-site Monitoring Issues Noted	Career & Tech. Ed.	St. Board of Education	F,H	200
2015-011. Improper Determination of Maintenance of Effort	Career & Tech. Ed.	St. Board of Education	F,H	201
2015-012. Failure to Provide New and Significantly Expanded Charter Schools with Access to Federal Funds	English Language Acquisition	St. Board of Education	F,H	202
2015-013. Inadequate Internal Controls over Transparency Reporting	Special Ed (IDEA)	St. Board of Education	F,H	203
2015-014. Improper Reporting of Graduation Rate	Title I to LEAs	St. Board of Education	F,H	204
2015-015. Untimely Monitoring of Subrecipient Reports	Various	St. Board of Education	F,H	205
2015-016. Inappropriate Reimbursement Request Resulting in Advance of Federal CTE Funds	Career & Tech. Ed.	St. Board of Education; SL Comm. College	F,H	206
2015-017. Inadequate Process to Verify Lack of Suspension and Debarment	Career & Tech. Ed.	SL Comm. College	F,H	208
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2015-022. Inadequate Documentation and Incorrect Eligibility Determination	HIV Care	Health	E,G	215
2015-023. Noncompliance with Medicaid Post-Payment Reviews	Medicaid	Health	H	218
2015-024. Incorrect Payment Rate Input in MMCS	Medicaid	Health	F	219
2015-025. Untimely Follow-Up Provider Visits	Immunizations Cooperative Agreements	Health	F,H	220
2015-026. Inadequate Controls Over MCH Title V Application/Annual Report	Maternal and Child Health Services	Health	F,H	221
2015-027. Reimbursement Billing Errors Resulting in Overpayment	Foster Care–Title IV-E	University of Utah	H	222
2015-028. Noncompliance with Cash Management Requirements	TANF	Workforce Svcs	F,H	224
2015-029. TANF Reporting Errors	TANF	Workforce Svcs	F,H	225
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2015-034. Inadequate Internal Control Over ORR-6 Reporting	Refugee & Entrant Assistance	Workforce Svcs	F,H	231
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2015-037. Failure to Review Supporting Documentation for EMPG Subrecipient Expenditures	Emergency Mgmt. Perf.	Public Safety	E,H	235
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- E. Material weakness in internal control – major program level.
- F. Significant deficiency of internal control – major program level.
- G. Material or possible material instance of noncompliance – major program level.
- H. Other finding or questioned cost required to be reported under section __.510(a) of OMB Circular A-133.

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- H. Other finding or questioned cost required to be reported under section ____.510(a) of OMB Circular A-133.

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- E. Material weakness in internal control – major program level.
- F. Significant deficiency of internal control – major program level.
- G. Material or possible material instance of noncompliance – major program level.
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Report on Compliance and on Internal Control Over Compliance – Single Audit

- E. Material weakness in internal control – major program level.
- F. Significant deficiency of internal control – major program level.
- G. Material or possible material instance of noncompliance – major program level.
- H. Other finding or questioned cost required to be reported under section ____ .510(a) of OMB Circular A-133.

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Report on Compliance and on Internal Control Over Compliance – Single Audit

- E. Material weakness in internal control – major program level.
- F. Significant deficiency of internal control – major program level.
- G. Material or possible material instance of noncompliance – major program level.
- H. Other finding or questioned cost required to be reported under section __.510(a) of OMB Circular A-133.

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EXHIBIT II

List of Special Project Reports
released by the Office of the Utah State Auditor
for the fiscal years 2009 through 2015

Rpt #	Department	Audit Year	Description
09-SCH-J	Garfield County School District	2009	15 Findings and recommendations resulting from a review of internal control procedures at the School District.
09-CIT-L	Ogden City	2009	Finding and recommendation resulting from the review of Ogden City Council's approval of certain capital improvement projects during the period of June 2007 through October 2009.
09-JUS-A	San Juan County Justice Court	2009	Findings resulting from an examination of court records to identify indications of misappropriation of funds and to evaluate the Court's internal control.
09-MAO-K	Utah Transit Authority	2009	Review of allegations questioning the propriety of transactions involving UTA, a contractor, and an HVAC subcontractor. Report contains 1 finding and recommendation
09-VNH-J	Veterans' Affairs, Department of	2009	Review of an allegation of conflict of interest involving a Request for Proposal.
09-LAC-C	Labor Commission, Industrial Accidents Division	2011	Findings and Recommendations related to a review of internal controls at the Labor Commission's Industrial Accidents Division for the period June 2008 through June 2010.
10-SSD-K	Ashley Valley Water and Sewer Improvement District	2010	Review of internal controls and procurement policies and procedures. 1 finding in report.
10-SSD-L	Duchesne County Water Conservancy District	2010	Findings resulting from allegations of poor internal control, nepotism/favoritism, and inappropriate or excessive reimbursements to a District employee. Five findings in report.
10-CIT-K	Clinton City	2011	Limited review of certain aspects of the City's internal control and compliance for the period July 2010 through September 2011 resulting from Hotline complaint.
11-MAO-B	Administrative Office of the Courts Administrative Services Dept. of Corrections Health Human Resource Management Human Services National Guard Natural Resources Public Safety Tax Commission Technology Services Transportation	2011	Review of State agencies' compliance with State on-call compensation policy. Findings were issued to 12 state agencies.
11-DSC-A	Dixie State College of Utah Athletic Department	2011	Review of misappropriation of funds and internal control procedures in the Athletic Department for the period July 2009 through March 2011. Report contains five findings and recommendations.
11-TEC-L	Technology Services, Department of	2011	Review of DTS resulting from hotline complaint alleging nepotism and cronyism. Review of incentive awards given at DTS. Report contains 1 finding and recommendation.
12-SCH-B5	Education, Office of	2012	As a resulting of issues noted at Alta, Davis, Cottonwood, and Fremont High Schools, the report addresses areas that the Utah State Office of Education should consider addressing through the development of best practice guidelines and/or training efforts in relation to school fees, fundraising and donations
12-SCH-B4	Canyons School District - Alta High School	2012	Findings and Recommendations for the 2011-12 School Year related to internal control and accountability over 1) school related fees and costs. 2) fundraising. 3) donations.
12-SCH-B1	Davis School District - Davis High School	2012	Findings and Recommendations for the 2011-12 School Year related to internal control and accountability over 1) school related fees and costs, 2) fundraising, 3) donations.

Rpt #	Department	Audit Year	Description
12-SCH-B2	Granite School District - Cottonwood High School	2012	Findings and Recommendations for the 2011-12 School Year related to internal control and accountability over 1) school related fees and costs, 2) fundraising, 3) donations.
12-SCH-B3	Weber School District - Fremont High School	2012	Findings and Recommendations for the 2011-12 School Year related to internal control and accountability over 1) school related fees and costs, 2) fundraising, 3) donations.
12-SCH-A	Timpview High School, Provo City School District	2012	Limited review of fundraising, donations, and fees at Timpview High School in relation to the football program, and review of compliance with relevant laws, rules, and policies for the Period May 2006 through February 2012. Report contains 6 findings and recommendations.
12-GOL-A2	Dept. of Health Medicaid Operations Division	2012	As requested by the Office of the Inspector General, who took over the PICMS in July 2012, we performed a review of internal control and cash receipting of PICMS for the period July 2009 through October 2011
12-GOL-A1	Office of the Inspector General	2012	Limited Review of the Office of Inspector General's internal control and cash receipting procedures related to the Program Integrity Case Management System (PICMS) for the period July 2009 through October 2011. Report contains 3 findings and recommendations.
12-DPS-A	Public Safety, Department of	2012	Findings and Recommendations resulting from a limited review of Public Safety's internal control and compliance for the period June 30, 2011 through February 29, 2012. The report contains 4 findings and recommendations.
12-MAO-A1	Southern Utah University	2012	Finding and Recommendation related to purchase card transactions for the period July 2010 to September 2011.
12-DHS-B	Utah State Developmental Center	2012	Limited review of internal control for the period January 1, 2011 through December 31, 2011. Report has 2 findings and recommendations.
13-EAGL-8La	Eagle Mountain City	2013	6 findings resulting from hotline investigation re: misuse of funds for the period January 2010 to June 2013. An additional report was issued to Utah County, as the overseeing county for Eagle Mountain City. See Report No. 13-EAGL-8Lb to Utah County.
13-JSSD-8L	Jordanelle Special Service District	2013	Review of internal control and compliance for the period January 2008 through December 2013 resulting from allegations of mismanagement and potential misappropriation of public funds. Found many evidences of a weak control environment.
12-KAYS-8L	Kaysville City	2013	Findings and recommendations resulting from concerns reported to the Office of the State Auditor through our Hotline. Report contains 5 findings.
13-LEG-8S-a	Legislature - House of Representatives	2013	Review, for the period February 1, 2013 through July 31, 2013, to assist the House of Representatives in evaluating its internal control over and compliance with policy for lodging, meal, and transportation reimbursements. 2 findings included in report.
13-LEG-8S-b	Legislature - Utah State Senate	2013	Review, for the period February 1, 2013 through July 31, 2013, to assist the Utah Senate in evaluating its internal control over and compliance with policy for lodging, meal, and transportation reimbursements. 2 findings included in report.
13-MAYF-1	Mayfield Town	2013	Investigation for the period July 2009 - March 2013 resulting from concerns reported through the OSA hotline. 3 findings and recommendations are included in the report.

Rpt #	Department	Audit Year	Description
13-EAGL-8Lb	Utah County	2013	Findings and recommendations resulting from a review of the County's procedures for awarding TRCC taxes. This review was performed in connection with an investigation into allegations against Eagle Mountain City which were received through the State Auditor hotline. See Report 13-EAGL-8La.
14-TRSD-8L	Draper City - Traverse Ridge Special Service District	2015	Review of the allocation of incremental costs by Draper City to TRSSD for fiscal year 2014. 3 findings in report. Result of hotline complaint that Draper City did not fairly charge expenses to TRSSD.
05-EMCO	Emery County - Economic Development Department	2015	Review covering January 2012-Sept 2014 re: noncompliance with conflict of interest policies
15-MPIC-8L	Mapleton Irrigation District	2015	Findings and recommendations issued to the Mapleton Irrigation District related to the potential theft of district funds. The review covers the period from January 2006 through April 2015.
15-SIT-8	School and Institutional Trust Lands Administration	2015	SITLA did not calculate correctly the allocation of revenues to certain federal lands, including the United States, the Land Grant Management Fund (LGMF), and the Land Exchange Distribution Account (LEDA) for the period July 1, 2013 through Dec. 31, 2014