



OFFICE OF THE
UTAH STATE AUDITOR

May 5, 2014

Louis Malek



Dear Mr. Malek

I received your GRAMA request, dated 4-22-14, in which you requested the following information from the Office of the Utah State Auditor (OSA):

- When the last audit was done regarding the Utah Department of Corrections?
- Specifically, when was the last (most recent) audit in or on the Draper prison?
- Was it done on the prison's Medical Services unit or Food Services?
- Would you be aware if the Department of Corrections performed an internal audit.

In order to answer your questions, let me offer a brief explanation of the OSA's audit process. The OSA conducts an *annual audit of the State's financial statements*. To do this, we test samples of all types of transactions, such as disbursements, cash receipts, etc., processed by state agencies through the State's accounting system. When we note weaknesses or errors in the accounting of these financial transactions, we issue management letters to the applicable state entity describing the weaknesses found and recommendations to correct them. These management letters include only the findings and recommendations pertaining to the overall audit areas tested – they do not contain financial statements specific to an individual entity. **We have not issued any management letters to the Department of Corrections with findings resulting from our overall audit since 2004.**

Also, the OSA occasionally receives requests to review a particular aspect of an agency because of special concerns not covered during the annual audit. We also audit individual state entities on a rotating basis as resources permit. The decision to perform these reviews is made by our Special Projects team. If a review is performed and weaknesses are noted, a report is issued to the applicable state entity. Our most recent *special project* reports issued for the Department of Corrections are as follows:

- **Report No. 07-COR-A.** A limited review of the internal control at the Division of Institutional Operations, Inmate Accounting, for the Period January 2006 through December 2006. (12 pgs)
- **Report No. 08-COR-A.** A review of the Department of Corrections' Navision Offender and Recipient Management (NORM) System for the period July 1 2006 through February 29, 2008. (9 pages)
- **Report No. 12-COR-A.** A limited review of certain aspects of the Department of Corrections' internal control and compliance for the period January 1, 2011 through December 31, 2011. (7 pgs)

The above special project reports all relate specifically to the accounting functions at the Department of Corrections and not to any particular services provided, such as medical services or food services.

In addition to the above, the OSA also conducts *performance audits*. These audits are conducted to determine whether agencies and programs are effective, efficient, and in compliance with laws, established best practices, and industry/professional standards. The last performance audit our Office conducted at the Department of Corrections resulted in **Report No. 08-46**. (68 pages). The Office of the Legislative Auditor General also conducts performance audits has issued several more recent reports relating to the Department of Corrections. You may contact them with questions relating to their audits at the following address:

Office of the Legislative Auditor General
W315 State Capitol Complex, Salt Lake City, UT 84114

Regarding your last question, the Department of Corrections does have an internal audit division, which has likely performed an *internal audit*. However, since any resulting report was generated by the Department (not our Office), you would need to contact the Department for information regarding internal audits.

I hope the above information answered your questions. Since you did not directly ask for copies of specific reports, I have not included any with this response. If you decide you would like copies of any of the reports noted above, please submit a new GRAMA request specifying the exact report (by number) that you would like, and I will be happy to provide them.

Please be aware that all GRAMA requests are posted on our website as a matter of office practice (with personal information, such as address, redacted). We do this to provide transparency and accountability to the public at large.

Sincerely,

Linda Siebenhaar, Records Officer
Office of the Utah State Auditor