



OFFICE OF THE  
**UTAH STATE AUDITOR**

**CPA Firm Review Results**

As of 6/30/16

At least once every three years, the Office of the State Auditor (OSA) reviews audit engagements by firms who perform audits of two or more government entities (counties, municipalities, local and special service districts, school districts, charter schools, etc). Our review is a general overview of the engagement audit procedures to ensure these procedures and related audit evidence meet the quality expectations of the OSA and are consistent with auditing standards generally accepted in the United States of America (GAAS), Government Auditing Standards (GAS), as well as the State Compliance Audit Guide. Our review is **NOT** considered a Peer Review as defined by the AICPA and should not be relied upon as such.

Name	Location	Approx. # of govt. audits	OSA Review Year	Result
Allred Jackson, CPAs	Logan	10	2015	Pass
Aycock, Miles & Associates, CPAs	Roosevelt	34	2016	Pass
B2A, PC (Baird, Blackburn & Associates)	Bountiful	8	2013	Pass
Christensen, Palmer, & Ambrose, CPAs	Ogden	19	2016	Pass
Davis & Bott, CPAs	Brigham City	7	2014	Pass
Deloitte & Touche, LLP	Salt Lake City	5	2015	Pass
Eide Bailly	Salt Lake City	41	2015	Pass
Ernst & Young, LLP, CPAs	Salt Lake City	2	2015	Pass
FJ & Associates, PLCC	Kaysville	7	2016	Pass
Gary H. Teuscher, CPA	Montpelier, ID	3	2015	Needs Improvement
Gilbert & Stewart, CPAs	Provo	27	2014	Pass
Greg Ogden, CPA	Springville	14	2015	Pass
Hafen, Buckner, Everett, Graff, PC	St. George	9	2016	Pass
Hansen, Bradshaw, Malmrose & Erickson, CPAs	Bountiful	18	2014	Pass
Hawkins, Cloward & Simister, CPAs	Orem	6	2016	Pass
HintonBurdick PLLC	St. George	50	2016	Pass
Jones Simkins & Associates, CPAs	Logan	10	2015	Pass
Karren, Hendrix, Stagg, Allen & Co., CPAs	Salt Lake City	10	2016	Pass
Keddington & Christensen, CPAs	Salt Lake City	25	2015	Pass
Kimball & Roberts, CPAs	Richfield	64	2015	Pass
Larson & Company CPAs	Spanish Fork	26	2015	Pass
Litz & Company, CPAs	Roy	5	2015	Pass
Matthew Regen, CPA	North Logan	11	2016	Pass
Osborne, Robbins & Buhler, CPAs	Salt Lake City	7	2014	Pass
Piercy, Bowler, Taylor & Kern CPAs	Midvale	3	2015	Pass
Pinnacle Accountancy Group	Farmington	6	2016	Pass
Pinnock, Robbins, Posey and Richins, CPAs	Salt Lake City	10	2014	Pass
Rees Certified Public Accounting	Cedar City	3	2016	Pass
Savage Esplin and Radmall	St. George	4	2015	Pass
Smuin, Rich & Marsing, CPAs	Price	39	2016	Pass
Squire & Company, CPAs	Orem	84	2016	Pass
Stayner, Bates & Jensen, PC	Salt Lake City	2	2015	Pass
Todd E. Holt, CPA	Delta	3	2015	Needs Improvement
Ulrich & Associates, CPAs	Ogden	15	2016	Pass
Wiggins & Company, CPAs	Brigham City	11	2015	Pass
Wisan, Smith, Racker, & Prescott	Salt Lake City	4	2014	Pass
Wood, Richards & Associates, CPAs	Ogden	32	2015	Pass

The criteria for the rating categories are as follows:

- Pass – Overall performance of the audit engagement was satisfactory or better.
- Needs Improvement – Critical performance deficiencies were noted. Without corrective action, these deficiencies over time could result in a significant failure to comply with GAS, GAAS, or expectations promulgated in the State Compliance Audit Guide issued by the OSA.
- Fail – Significant and pervasive performance deficiencies were noted that the firm has failed to correct. These deficiencies indicate that there was insufficient and inadequate evidence to support the auditor’s opinion.

The OSA will not accept any audit reports prepared by a firm that has a current rating of “Fail.”