



OFFICE OF THE  
UTAH STATE AUDITOR

April 21, 2014

Steve Rawlings  
Davis County Clerk/Auditor  
P.O. Box 618  
Farmington, Utah 84025

Dear Mr. Rawlings:

On April 14, 2014, you submitted a GRAMA request to the Office of the State Auditor (OSA). We consider your GRAMA request official correspondence from the Davis County Clerk/Auditor's Office since it was sent from rawlings@co.davis.ut.us and included the mailing address for the Davis County Clerk/Auditors Office. You requested the following information:

Copies of any and all fraud audits, or anything than be construed or characterized as such, that they have done since January of 2006; Specifically including, copies of any and all fraud audits, or anything that be construed or characterized as such, that Van Christensen has done since January of 2006;

Copies of any and all complaints they have received about the Utah Attorney General's Office since January of 2006, and the results of their audits into such complaints, including the audits themselves;

Copies of any and all complaints they have received about the Lieutenant Governor's Office since January of 2006, and the results of their audits into such complaints, including the audits themselves;

Copies of any and all complaints they have received about any member of the Utah State Legislature since January of 2006, and the results of their audits into such complaints, including the audits themselves;

Copies of any and all complaints they have received about any governmental entity or subdivision in Utah since January of 2006, and the results of their audits into such complaints, including the audits themselves, specifically including those involving Van Christensen;

A description of the policy recommendations and changes made as a result of any of the above, and specifically including those involving Van Christensen.

(Please include related hotline complaints)

Our office has available records that are responsive to your request.

When complaints are received by the OSA related to specific charges of fraud, waste and abuse, our Special Projects/Hotline team reviews the information received to determine if there is validity to the complaint and if it falls under the authority of the OSA. If these criteria are met, the OSA conducts a review into the allegations and issues a report noting our findings. All audit reports issued by the OSA are public documents and are readily available on our website at:

<http://auditor.utah.gov/accountability/search-audit-reports/>.

Reports are searchable by entity name. In order to help you identify those special project reviews since 2006 in which Van Christensen participated and a report was issued, I have attached a list indicating the entity name, report number, and date.

There are other special projects in which Mr. Christensen participated that are either still in progress or did not result in a report being issued. The documents related to these reviews cannot be provided to you pursuant to the requirements of GRAMA because information specific to complaints received by the OSA are non-public records based upon the following statute:

Utah Code § 67-3(14) (a). The following records in the custody or control of the state auditor are protected records under Title 63G, Chapter 2, Government Records Access and Management Act:

- (i) records that would disclose information relating to allegations of personal misconduct, gross mismanagement, or illegal activity of a past or present governmental employee if the information or allegation cannot be corroborated by the state auditor through other documents or evidence, and the records relating to the allegation are not relied upon by the state auditor in preparing a final audit report;
- (ii) records and audit workpapers to the extent they would disclose the identity of a person who during the course of an audit, communicated the existence of any waste of public funds, property, or manpower, or a violation or suspected violation of a law, rule, or regulation adopted under the laws of this state, a political subdivision of the state, or any recognized entity of the United States, if the information was disclosed on the condition that the identity of the person be protected;
- (iii) before an audit is completed and the final audit report is released, records or drafts circulated to a person who is not an employee or head of a governmental entity for their response or information;
- (iv) records that would disclose an outline or part of any audit survey plans or audit program;
- (v) requests for audits, if disclosure would risk circumvention of an audit.

In addition to special project reviews, all financial audits performed by the OSA involve checking for fraud, waste and abuse in accordance with auditing standards. The OSA also performs various reviews pertaining to thousands of local government entities. Mr. Christensen has spent most of his time in our office working on financial audits and local government issues. I have attached a list of all audit reports issued by our office since 2006. It would take an extensive amount of time and effort to devise a record specifying the numerous projects on which Mr. Christensen has worked or been consulted. Because your request seems to be specific to projects resulting from complaints of fraud, waste, and abuse, I have provided you with that list only. If you would like the OSA to proceed to gather the information related to financial audits and local governments, please let us know. The OSA charges fees for GRAMA requests consistent with GRAMA regulations.

Pursuant to Utah Code § 63G-2-401, you have the right to appeal the denial of this request to the chief administrative officer, John Dougall, Utah State Auditor. Your notice of appeal must be submitted within 30 days of the above denial date and must include your name, mailing address, daytime telephone number, and an explanation of the relief sought. You may also include any supporting information with your notice of appeal. Your appeal may be submitted at the address listed below.

We caution you to be mindful of the Davis County Merit System Ordinance, Chapter 18-2.2, and Davis County Code of Conduct, Computer Policy, which restrict county employees from engaging in political activity during hours of employment and using County computers for political activity. We also draw your attention to *Utah Code* 20A-11-1203(1) which limits a public entity from making expenditures from public funds for political purposes.

Linda Siebenhaar  
Records Officer  
Office of the Utah State Auditor