



OFFICE OF THE
STATE AUDITOR

February 19, 2019

Scott J. Hanni, Managing Partner
Karren, Hendrix, Stagg, Allen & Company, P.C.
111 East Broadway, Suite 250
Salt Lake City, Utah 84111

Dear Mr. Hanni:

This letter is in response to your GRAMA request received February 5, 2019 in which you requested the following records:

Any and all documentation and other records, including all communications within the Office of the Utah State Auditor (OSA) and between OSA and any other person, that relate to OSA Report No. UCA- I 6-SP2 or relate to any other audit, review, inspection, inquiry, investigation, or analysis of Utah Communications Authority (published or unpublished) after January 2016.

We currently have records that are responsive to your request. These records are included on the USB drive provided with this letter and in the enclosed documents.

The records include all workpapers and available communications created by the Office of the State Auditor (OSA) for two audits of Utah Communications Authority (UCA), which resulted in OSA Report No. UCA-16-SP2 and OSA Report No. PA 16-01. These are the only reviews/audits performed by the OSA since January 2016. The records also include communications related to the OSA's contracting of the financial audits of UCA for the fiscal years 2016–2018, and to the audit performed by the Office of the Legislative Auditor General in 2016 which resulted in Report Number ILR 2016-F.

Please note that all personnel assigned to the OSA audits mentioned above have left employment with the OSA and their email accounts were deactivated upon termination. Thus, we do not have any email communications from those staff related to these audits. We have included email communications to/from current OSA personnel, which relate to UCA.

It should be noted that all documents responsive to your request will not be provided at this time pursuant to the requirements of GRAMA. Many records are records for which the OSA is not the record holder. These records were provided by Utah Communications Authority to the OSA and, thus, should be obtained directly from UCA.

In addition, a few of the requested records in possession of the OSA are non-public records based upon *Utah Code* § 63G-2-305. As such, these records cannot be provided at this time.

Pursuant to *Utah Code* § 63G-2-401, you have the right to appeal the response to 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 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.

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 State Auditor