



OFFICE OF THE  
STATE AUDITOR

May 17, 2019

Bethany Brumley  
Grant Thornton Doctoral Fellow  
Department of Accountancy  
University of Illinois at Urbana-Champaign

Dear Bethany:

This letter is in response to your GRAMA request dated May 9, 2019 in which you requested the records noted below. In response to your request, we have provided on the enclosed USB flash drive our archived file for each year's "Overall" audit, which includes the CAFR and Single Audit workpapers. The individual workpapers for each year's audit have been combined in PDF format into a single file for each audit year.

In the table below I have listed the workpaper file/form names which may help you locate the specific information you requested. Please note that in our performance of the Overall audit, we break some of the testwork into specific *audit areas* such as "Cash and Investments," "Tax Receipts and Revenue," etc. The key information for each *audit area* is then summarized in our "Overall" workpapers. We have not included the workpapers for the specific audit areas because many of the workpapers contain protected information used in our samples such as SSNs, tax information, etc. and we feel the information summarized in the "Overall" workpapers will be sufficient for your needs.

Government Name	Audit Type	Workpaper Description	Workpaper File Name
State of Utah	Single Audit	List of exceptions identified during testing that fall below the thresholds for reported findings and/or known and likely questioned costs.	N/A. We test at the threshold level only.
State of Utah	CAFR	Planning materiality determination and calculation	CX-2.1
		Planning memo	GB-07
		Fraud risk assessment	CX-3.3
		Capital asset impairment testing and any other procedures related to management's assertions under the asset impairment provisions of GASB No. 42.	N/A. We do not test this.
		Audit committee communications	GC-03
		Subsequent events audit procedures performed, results of the subsequent event search, the date through which the auditor and management searched for subsequent events, any testing and work papers supporting the resolution of detected subsequent events, and any other procedures related to management's assertions under the subsequent event provisions of GASB No. 56.	AP-2 GC-05
		Engagement budget-to-actual hours	CX-3.2.1
		Schedule of booked and waived proposed adjusting journal entries	JE-00
		Management letter	See the file entitled "Reports Issued 2009 to 2018 for CAFR & SA"
		Engagement quality reviewer work papers (as applicable)	CX-14.1

The file on the enclosed drive entitled “Reports Issued 2009 to 2018 for CAFR & SA” (Reports Issued) lists not only management letters, but also financial and Yellow Book reports for entities whose financial information is “rolled up” into our overall audit. The descriptions in the Reports Issued file give a good indication of the type of report and whether there were any associated findings. To access the PDF of the reports and management letters on the list, go to our website page at <https://reporting.auditor.utah.gov/searchreport> and search by either Key Word or Government Type (selecting “State of Utah” or “Institution of Higher Education”).

Good luck to you in your research. We hope this information is of help to you.

Sincerely,

Linda Siebenhaar, Records Officer  
Office of the Utah State Auditor  
801-538-1363