



Linda Siebenhaar <lsiebenhaar@utah.gov>

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## Government Records Request

1 message

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**Brumley, Bethany Anne** <brumley3@illinois.edu>  
To: "lsiebenhaar@utah.gov" <lsiebenhaar@utah.gov>  
Cc: "Thompson, Anne Margaret" <amthomps@illinois.edu>

Thu, May 9, 2019 at 2:54 PM

Hi Linda,

Please find attached my government records request for audit workpapers. Feel free to contact me if you have any questions.

Thanks,

### **Bethany Brumley**

Grant Thornton Doctoral Fellow

Department of Accountancy

284 Wohlers Hall

1206 South Sixth Street, Champaign, IL 61820

[brumley3@illinois.edu](mailto:brumley3@illinois.edu)

### **#GiesAccountancy**

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Department of Accountancy  
360 Wohlers Hall  
1206 South Sixth Street  
Champaign, IL 61820

May 9, 2019

Linda Siebenhaar, Senior Technical Writer  
Office of the State Auditor  
East Office Building, Suite E310, Utah State Capital Complex  
Salt Lake City, UT 84114

Dear Linda,

This is a request under the Utah Government Records Access and Management Act. I am requesting copies of the audit workpapers listed below for each of the last 10 fiscal years. If it is more efficient for you to provide an archived file of the entire audit, as opposed to extracting the individual workpapers, please feel free to do so.

<b>Government Name</b>	<b>Audit Type</b>	<b>Workpaper Description</b>
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.
State of Utah	CAFR	Planning materiality determination and calculation
		Planning memo
		Fraud risk assessment
		Capital asset impairment testing and any other procedures related to management's assertions under the asset impairment provisions of GASB No. 42.
		Audit committee communications
		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.
		Engagement budget-to-actual hours
		Schedule of booked and waived proposed adjusting journal entries
		Management letter
		Engagement quality reviewer work papers (as applicable)

This request is being made for educational purposes and not for a commercial use. Therefore, I am requesting a waiver of all fees. However, if you are unable to grant a fee waiver, please provide an estimate of the fees before you fulfill the request.

Please feel free to contact me at [brumley3@illinois.edu](mailto:brumley3@illinois.edu) if you have any questions. Thank you for your consideration of this request.

Sincerely,

*Bethany Brumley*

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

Cc: Anne Thompson, Ph.D., Assistant Professor and Arthur Andersen Faculty Fellow  
Department of Accountancy  
University of Illinois at Urbana-Champaign