



OFFICE OF THE  
STATE AUDITOR

Bethany Brumley, Grant Thornton Doctoral Fellow  
Department of Accountancy  
284 Wohlers Hall  
1206 South Sixth Street  
Champagne, IL 61820

Dear Dr. Brumley,

The Office of the State Auditor received a Government Access and Management Act (GRAMA) Request from you. This letter is in response to your GRAMA request dated February 8, 2021 in which you requested the following records:

1. Planning materiality determination and calculation
2. Planning memos, including the fraud planning memo, if separate
3. Risk assessments, including the fraud risk assessment, if separate
4. Audit committee communications
5. Subsequent events testing under GASB No. 56, including audit procedures, test results, resolution of detected subsequent events, and any other documentation to support management's assertion
6. Engagement budget-to-actual hours
7. Schedule of booked and waived proposed adjusting journal entries
8. Management letter

We currently have records responsive to your request and have included an attachment to this email including those records. These records include items 1–3 and 5–7 in your request. The Office of the State Auditor does not have documents responsive to your item 4 request because the State of Utah does not have a constituted Audit Committee. For records pursuant to item 8, you can find them on our website at [reporting.auditor.utah.gov/search](http://reporting.auditor.utah.gov/search) report (see the document entitled “Summary of files” for a more comprehensive list of documentation).

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,

Mandy Teerlink, Records Officer  
Office of the State Auditor