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ILLINOIS
Gies College of Business

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

February 8, 2021

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 Ms. Siebenhaar,

This request is being made under the Utah Government Records Access and Management Act. I am requesting copies of the audit workpapers listed below for the State of Utah CAFR for fiscal years 2019 and 2020.

Workpaper Description
Planning materiality determination and calculation
Planning memos, including the fraud planning memo, if separate
Risk assessments, including the fraud risk assessment, if separate
Audit committee communications
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
Engagement budget-to-actual hours
Schedule of booked and waived proposed adjusting journal entries
Management letter

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 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