

Requested Item

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

Explanation

Corresponding files are CX-2.1 and CX-2.1A in the FY2019 and FY2020 folders.

Corresponding files are CX-3.3, CX-3.3-1 and CX-3.3-A in the folders for both years.

Corresponding files are CX-7.1 and CX-7.1A for financial audit, CX-7.3 for single audit in the respective FY2019 and FY2020 folders.

The State of Utah does not have a constituted Audit Committee, we have no such communication documentation in regards to the 2019 and 2020 CAFR audits.

Corresponding files are GC-05 and TB-MDA for both years (FY2019 also has TBFN-21).

Corresponding file is CAFR 2019 budget to actual and CAFR 2020 budget to actual.

Corresponding files are JE-00 and JE-00-1 in respective folders.

Findings and recommendations issued as a result of the 2019 and 2020 financial and single audits are a matter of public record and can be found in the Schedule of Findings and Questioned Costs in the State of Utah Single Audit Reports on <https://reporting.auditor.utah.gov/searchreport> for the respective years. The Single Audit Report for 2020 has not yet been completed and issued to the public.