



OFFICE OF THE
UTAH STATE AUDITOR

October 17, 2016

Lee Wood,

Dear Mr. Wood:

This letter is in response to your GRAMA request dated October 13, 2016 in which you requested the following records:

Audits done on all the money that is payed to the Utah State Prison... from 1999 to current 2016....

I have enclosed all reports and management letters issued by the Office of the State Auditor (OSA) to the Department of Corrections from 1999 until current. Please note that the audits don't *specifically* address "all the money that is payed to the Utah State Prison." Following is a brief explanation of the OSA's audit process to help explain what you will find in the enclosed reports.

The OSA conducts an annual audit of the State's financial statements. To do this, we test samples of all types of transactions, such as disbursements, cash receipts, etc., processed by state agencies through the State's accounting system. When we note weaknesses or errors in the accounting of these financial transactions, we issue management letters to the applicable state entity describing the weaknesses found and recommendations to correct them. (See reports with the number format of YY-##). These management letters include only the findings and recommendations pertaining to the overall audit areas tested – they do not contain financial statements specific to an individual entity. We have not issued any management letters to the Department of Corrections with findings resulting from our overall audit since 2004.

Also, the OSA occasionally receives requests to review a particular aspect of an entity because of special concerns not covered during the annual audit. We also audit individual state entities on a rotating basis as resources permit. The decision to perform these reviews is made by our Special Projects team. If a review is performed and weaknesses are noted, a report is issued to the applicable state entity. (See reports with the number formats YY-###, YY-###a, or YY-AAA-A). The special project reports relate specifically to the accounting functions at the Department of Corrections and not to any particular services provided, such as medical services or food services.

In addition to the above, the OSA conducts *performance audits*. These audits are conducted to determine whether agencies and programs are effective, efficient, and in compliance with laws, established best practices, and industry/professional standards. Performance audits are labeled as such on the cover of the report.

Information related to specific financial transactions of the Department of Corrections can be found on the Utah Transparency Website at transparent.utah.gov – a free website accessible to the public that contains state and local entity financial information. This information reflects raw data posted at a transaction level. Because the data contained on this website is raw, unaudited, and unconsolidated data, it will not tie out to any audited or printed financial statements. Also, this website does not contain information that is considered private or protected by state or federal law. Please note that this specific

data is uploaded by each individual State agency; therefore, **if you have questions about particular transactions or you do not have access to the internet, you will need to contact the State agency directly.**

Also, 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,

Linda Siebenhaar
Records Officer
Office of the Utah State Auditor