



OFFICE OF THE
UTAH STATE AUDITOR

August 17, 2015

Trent Henke

Dear Trent:

This letter is in response to your GRAMA request dated August 4, 2015 in which you requested the following records:

1. Documents showing budget vs. actual audit hours.
2. Document showing a summary of proposed/accepted journal entries (PJE's)

For each audit area listed below for fiscal years ending June 30, 2005 through June 30, 2014:

- All state colleges (including applied technology colleges) and universities
- All overall financial audit areas (expenditures, c/r & revenues, state funds, etc)
- Utah State Fair Corporation
- Utah Higher Education Assistance Authority
- HIPUtah (Utah Comprehensive Health Insurance Plan)
- Utah Navajo Trust Fund / Utah Navajo Royalties Holding Fund

We currently have records that are responsive to your request. The records have been saved on the enclosed travel drive and are separated by Hours or PJE's, audit area, and fiscal year.

We have also included on the travel drive a file entitled "Codes and Checklist." We used this checkoff list while trying to locate workpapers for each of the files requested. The form has written on it the 3-letter codes pertaining to each of the various audit areas, as well as the fiscal year, enabling you to quickly identify the contents of each file. In addition, this file shows audits for which there were no applicable workpapers or for which we could not locate the workpapers.

This letter also serves as the billing for costs of retrieving the information:

Level	Rate	Hours	Cost
Supervisor - WPs Unarchived	47.06	1.00	47.06
Intern #1	22.46	11.00	247.06
Intern #2	22.00	11.00	242.00
Records Officer	33.08	3.00	99.24
Travel Drive and Postage	n/a	n/a	10.00
Total		26.00	\$ 645.36

Please submit payment to: Office of the Utah State Auditor
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114-2310

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