



STATE OF UTAH

Office of the Legislative Auditor General

315 HOUSE BUILDING • PO BOX 145315 • SALT LAKE CITY, UT 84114-5315
(801) 538-1033 • FAX (801) 538-1063

Audit Subcommittee of the Legislative Management Committee

President Wayne L. Niederhauser, Co-Chair • Speaker Rebecca D. Lockhart, Co-Chair
Senator Gene Davis • Representative Jennifer M. Seelig

JOHN M. SCHAFF, CIA
AUDITOR GENERAL

December 18, 2014
Report Number: ILR2014-D

President Niederhauser
Speaker Lockhart
Members of the Audit Subcommittee
W315 House Building • State Capitol Complex
Salt Lake City, UT 84114-5315

Subject: Risk Survey of the Office of the Attorney General

Dear Audit Subcommittee Members,

The Legislative Audit Subcommittee requested our office to conduct a risk survey of the Office of the Attorney General (AG). Based on our survey work, we are recommending that the Legislative Audit Subcommittee consider approving the continuance of audit work as a performance audit of the AG's Office. This recommendation is based on initial survey work that has identified areas where we believe the efficiency and effectiveness of the AG's Office can be improved. To date, our survey work has consisted of:

- Reviewing operations with AG senior management and staff
- Reviewing documentation concerning finances and operations
- Reviewing AG service delivery

Through the course of our survey work, the Attorney General and his staff have been helpful and cooperative in identifying issue areas and we believe that continued audit work will lead to recommendations for improvements.

Survey risk areas are not fully developed at this point in the audit and may increase or decrease based on additional audit work. Statutorily, we are not allowed to share risk areas at this point. *Utah Code* 36-12-15(8)(d) states:

(8) The following records in the custody or control of the legislative auditor general shall be protected records under Title 63G, Chapter 2, Government Records Access and Management Act:

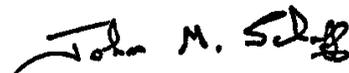
(d) Records that would disclose an outline or part of any audit survey plans or audit program.

While statute prohibits the release of outlines or parts of any audit survey plan or audit program, we will be happy to discuss individually any concerns you may have.

Recommendation

1. We recommend that the Legislative Audit Subcommittee consider approving and prioritizing continued audit work as a performance audit of the Attorney General's Office.

Sincerely,

A handwritten signature in black ink that reads "John M. Schaff". The signature is written in a cursive style with a stylized "J" and "S".

John M. Schaff
Auditor General