



A Key Pillar of State Government

OFFICE OF THE UTAH STATE AUDITOR



Office of the
Utah State Auditor

Mission Statement

We provide Utah taxpayers and government officials with an independent assessment of financial operation, statutory compliance, and performance management for state and local government.



Objective

Be a constitutional watchdog to ensure that taxpayer funds are being spent legally, efficiently, and effectively.



Office of the State Auditor

- Local Government Oversight
- Special Projects / Whistleblower Hotline
- Performance Audit & Data Analytics
- Financial Audit
- Information Systems Audit



Local Government Oversight



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Local Government Oversight

- On-line training
 - Introduction to Budgeting
 - Introduction to OPMA
 - Introduction to GRAMA
- Electronic user submission of financial reports
- Enforcement of financial transparency database reporting



Local Government Oversight

- Completed initial CPA workpaper reviews
- Proactive review of budgetary compliance
- Initiated bank statement reviews of smaller local governments
- Working with Division of Archives to improve quality of information on the Public Meeting Notice website



Special Projects



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Special Projects / Hotline

- Investigate waste, fraud, and abuse
- Investigate allegations of public corruption
- Turn any potential criminal finding over to AG or county attorneys for prosecution



Special Projects

- Reports Issued:
 - Kane County
 - Utah School for the Deaf and Blind
 - Unified Fire Authority / Unified Fire Service Area
 - Utah League of Cities and Towns
 - Southwest Utah Public Health District
 - Washington County School District
 - Utah Local Government Trust
 - Kaysville City



Special Projects

- Reports Issued:
 - Utah Communications Authority
 - Emery County Wire Transfer
 - Emigration Improvement District
 - Misc. Independent State Entities
 - Credit card internal controls
 - Certain financial activities
 - Department of Alcoholic Beverage Control



Administrative Subpoenas (2016)

Issued to	Number Issued
Public Entities	0
Public Officials	0
Private Entities Regarding Public Entities or Public Officials	44
Private Entities or Individuals	0



hotline.utah.gov

Over 80 hotline complaints received annually



Performance Audit



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Performance Audit

- Reports Issued:
 - Medicaid Prescription Drug Controls
 - Data Analytics for SNAP Abuse
 - Utah Communications Authority
 - Independent State Entity Transparency
 - Statewide Accountability Survey



Data Analytics



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Data Analytics

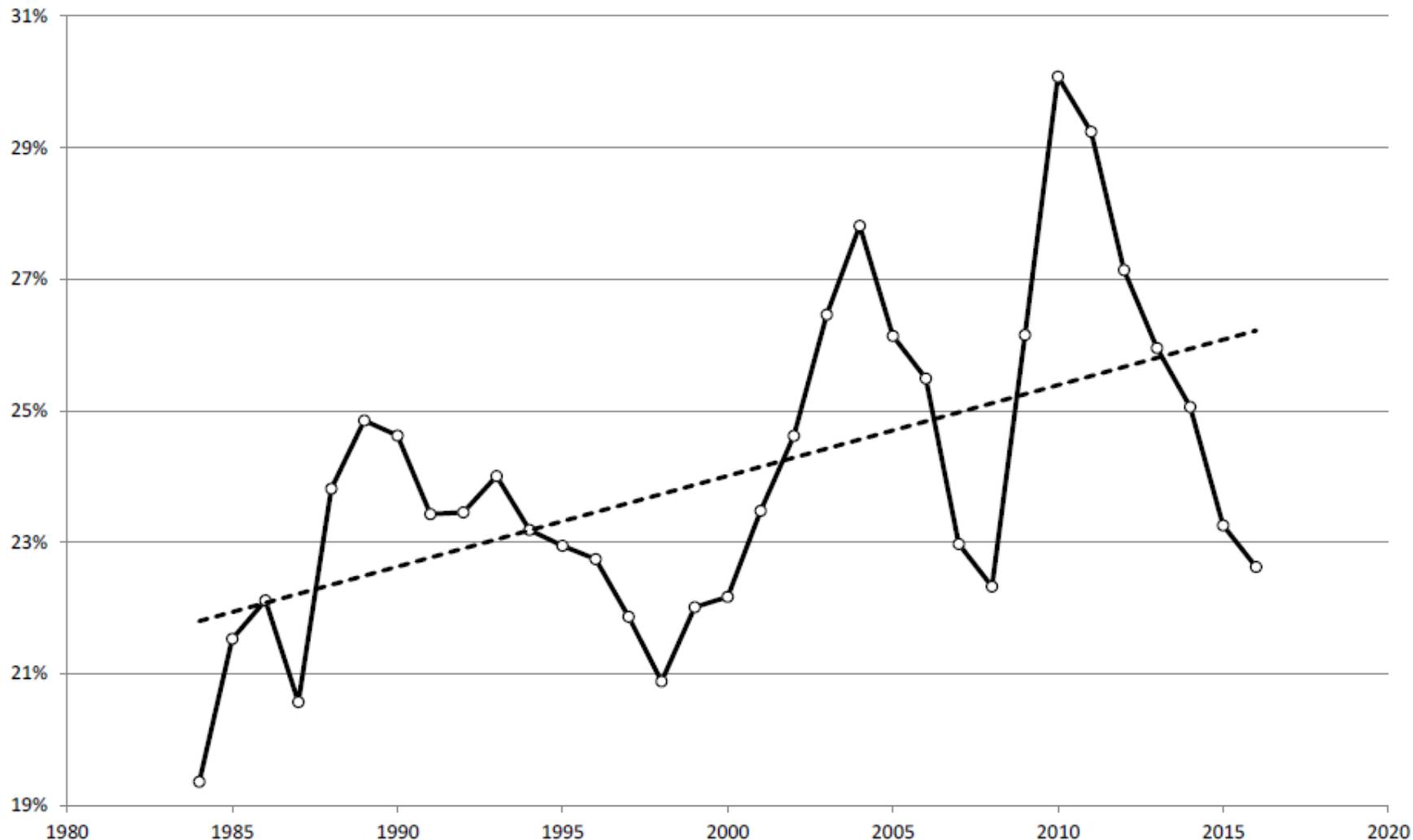
- Reports Issued:
 - Financial Benefit of Using High-Deductible Medical Plans
 - The Cost of Yesterday's Pension Promises to Public Education
 - Comparison of First-year Salaries for Education Majors to First-year Salaries for Other Majors





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Percent of State of Utah Expenditures from Federal Transfers

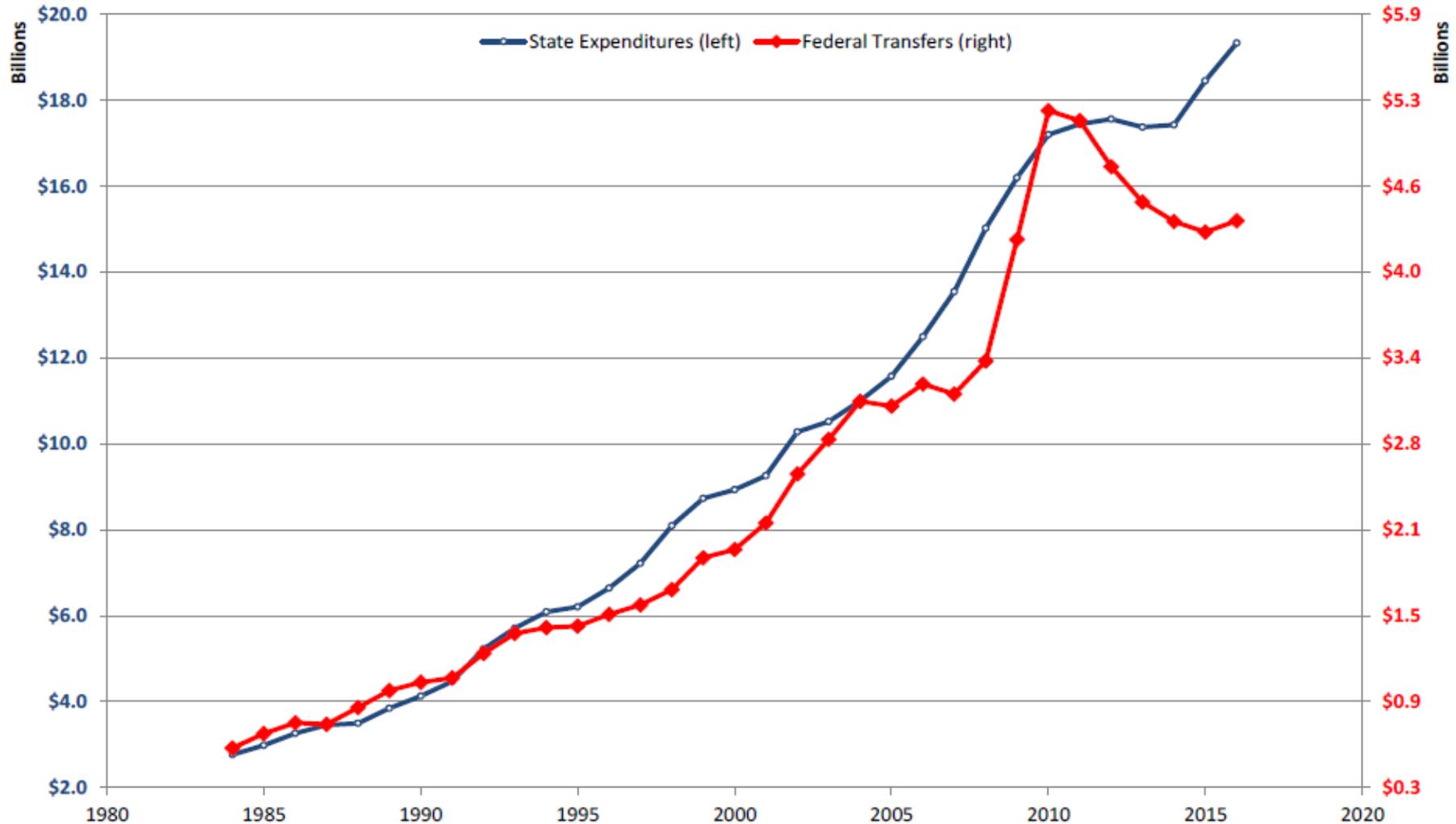


December 2016. Source: The Office of the Utah State Auditor - Utah Single Audit Reports, State of Utah - Comprehensive Annual Financial Reports
State of Utah Expenditures include appropriated and non-appropriated funds, all Governmental, Business-type and Component Unit Activity (eg, Universities)



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State of Utah Expenditures and Federal Transfers



December 2016. Source: The Office of the Utah State Auditor - Utah Single Audit Reports, State of Utah - Comprehensive Annual Financial Reports
State of Utah Expenditures include appropriated and non-appropriated funds, all Governmental, Business-type and Component Unit Activity (eg, Universities)

Financial Audit



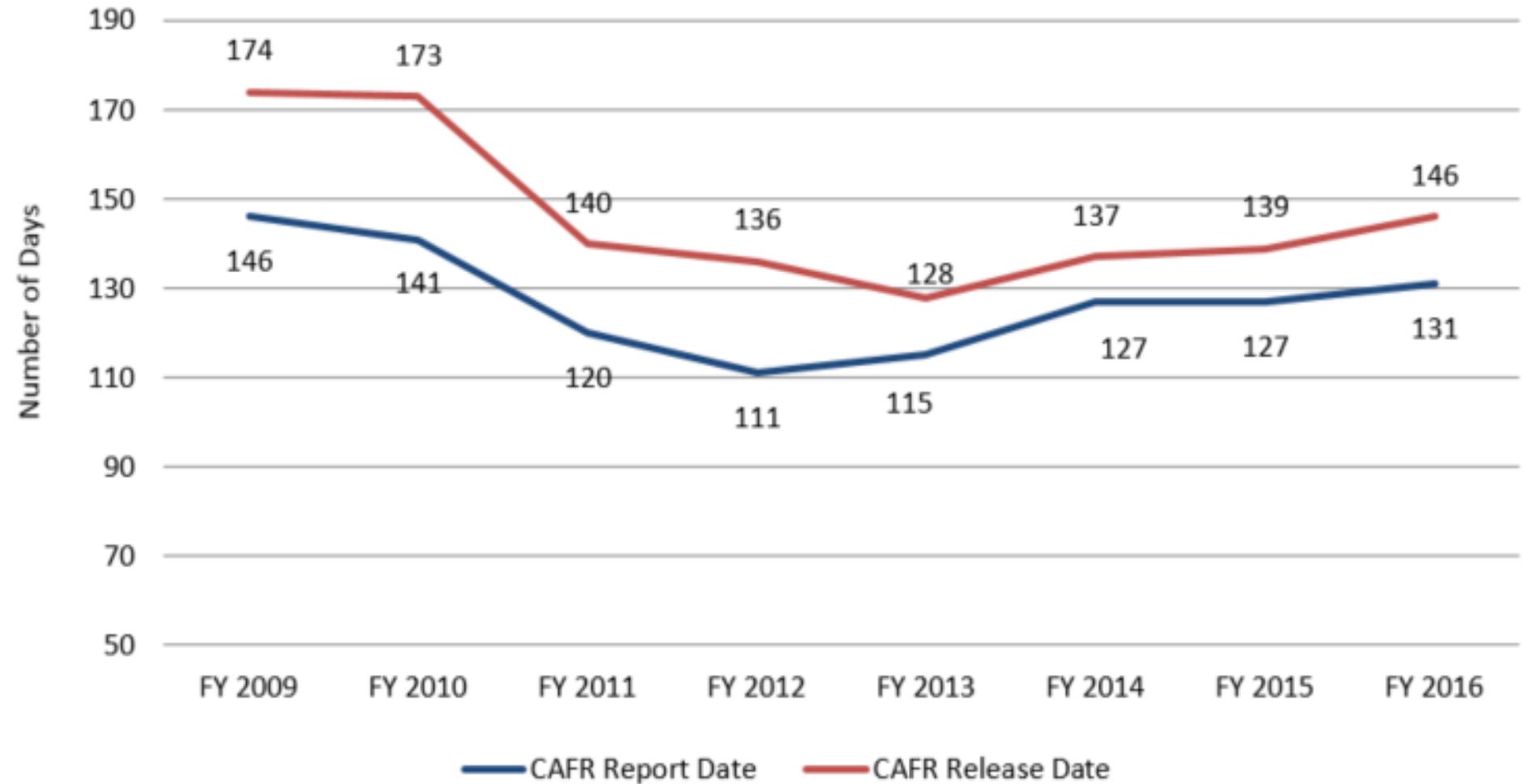
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Financial Audit

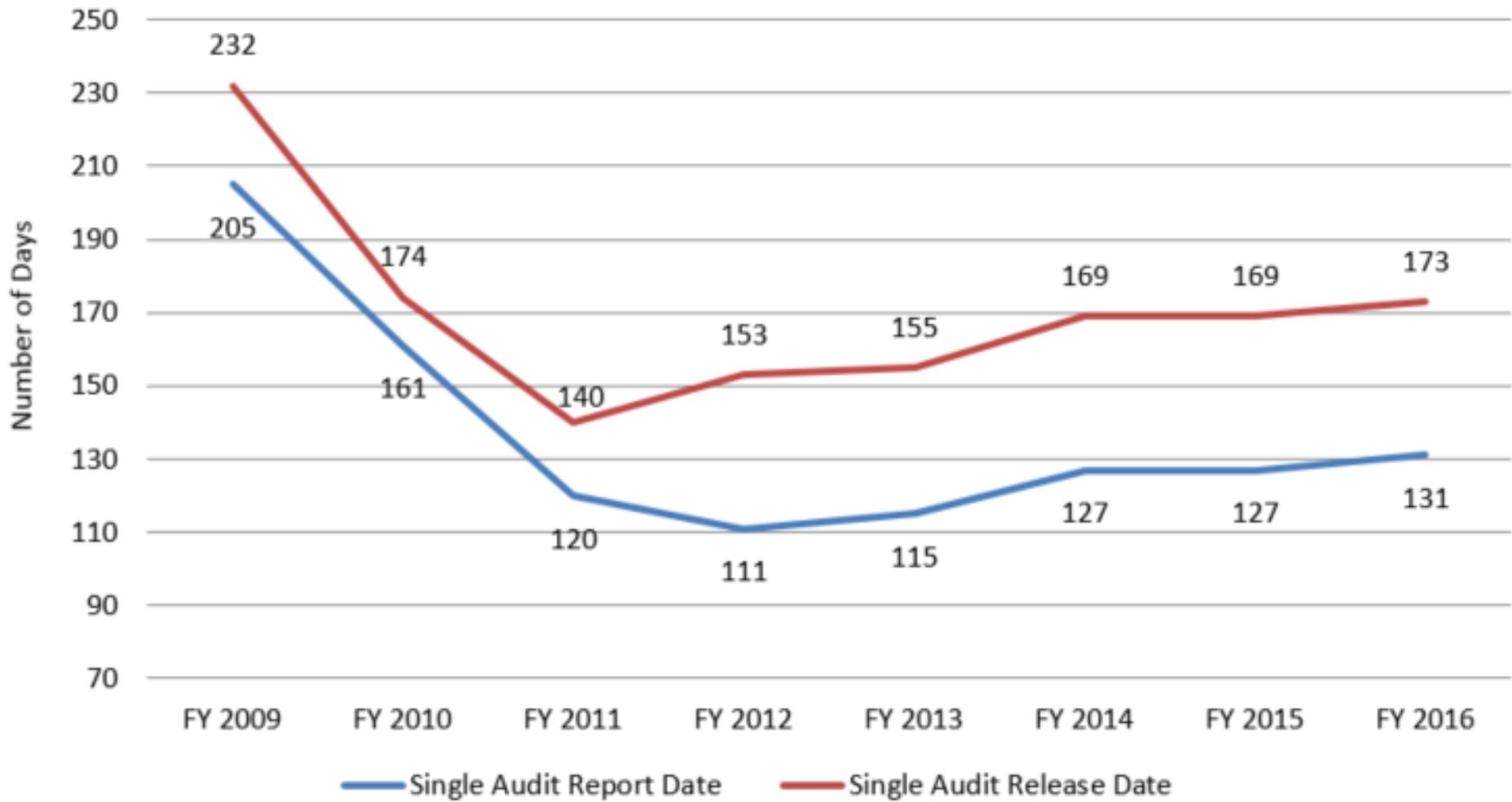
- Approximately 80 Financial Reports Issued Annually
 - 25 Financial Statement Opinions
 - 54 Letters to Management, Attestation Reports, and Other Reports



Comprehensive Annual Financial Report (CAFR) Timeliness: Number of Days to Report Date and Release Date



Single Audit Timeliness: Number of Days to Report Date and Release Date



Information Systems Audit



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Information Systems Audit

- Incorporated into single audit plan
 - Dept of Workforce Services
 - Dept of Health
- Completed IT audit survey of county governments



Funding of Unfunded Leave



Funding of Unfunded Leave

- Annual Leave Balance Transfers
 - Funded \$116,500 of unfunded leave
 - Transfers made twice per year
 - End of fiscal year
 - End of calendar year
 - Funding annual leave over 120 hours
 - Transferred to comp/excess pool



Budget & Staffing



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Budget

Sources of Finance	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate	2017 Rev. Approp	2018 Appropriated
General Fund	3,351,000	3,440,100	3,534,600	3,216,300	3,259,000	3,259,000	3,259,000
General Fund, One-Time	0	6,000	0	-4,000	5,600	5,600	0
Dedicated Credits Revenue	1,665,900	1,764,600	1,759,800	2,472,600	1,901,100	1,901,100	1,901,100
Beginning Nonlapsing	411,900	427,800	712,500	567,300	927,700	401,200	710,300
Closing Nonlapsing	-427,800	-712,500	-567,300	-927,700	-710,300	0	0
Total	5,001,000	4,926,000	5,439,600	5,324,500	5,383,100	5,566,900	5,870,400



Categories of Expenditures

Categories of Expenditure	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate	2017 Rev. Approp	2018 Appropriated
Personnel Services	4,677,000	4,461,700	4,823,900	4,801,400	4,851,100	4,838,000	5,260,400
In-state Travel	9,500	8,100	11,300	11,500	12,000	12,000	12,000
Out-of-state Travel	13,500	15,300	13,500	8,400	10,000	10,000	10,000
Current Expense	239,000	311,200	379,500	327,000	366,000	505,800	368,000
DP Current Expense	56,800	129,700	180,800	138,600	144,000	201,100	220,000
DP Capital Outlay	5,200	0	30,600	37,600	0	0	0
Total	5,001,000	4,926,000	5,439,600	5,324,500	5,383,100	5,566,900	5,870,400



FTE & Vehicles

Other Indicators	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate	2017 Rev. Approp	2018 Appropriated
Budgeted FTE	43	40	45	45	46	42	46.5
Actual FTE	39	40	41	43	42	0	0
Vehicles	2	2	2	2	2	2	2



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