STATE OF UTAH

Office of the Legislative Auditor General

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Audit Subcommittee of the Legislative Management Committee

President J. Stuart Adams, Co-Chair • Speaker Brad R. Wilson, Co-Chair Senator Evan J. Vickers• Representative Francis D. Gibson Senator Karen Mayne • Representative Brian S. King

May 17, 2019

KADE R. MINCHEY, CIA, CFE

AUDITOR GENERAL

Senator Curtis Bramble, Chair Representative James Dunnigan, Chair Business and Labor Interim Committee Utah State Capitol Complex Salt Lake City, UT 84114

Dear Senator Bramble and Representative Dunnigan:

Attached is the legislative audit report #2019-03, A Performance Audit of Counties' Use of Tourism Promotion Funding. In accordance with Utah Code 36-12-8, the Legislative Audit Subcommittee passed a motion referring this audit report to your committee for further review and action as appropriate. The audit report was also referred to the Business, Economic Development, and Labor Appropriations Subcommittee, as a review committee, and the Economic Development and Workforces Services Interim Committee, which was designated as the lead committee to follow-up on the audit and report back to us. Therefore, you may want to coordinate your review of the audit with those committees.

The Legislative Auditor General and staff have done extensive work and used valuable resources to perform the audit in a professional and thorough manner. We anticipate a response from your committee. Therefore, **for each recommendation to the Legislature**, we ask that your committee reach one of the following conclusions, or some combination of the three, by a motion and a vote:

- Draft legislation for the next legislative general session, if applicable;
- Conclude that the issues are significant but that more time is needed to develop solutions and consensus; or
- Conclude that there is insufficient committee support to study the issues further.

In addition, **for other (non-legislative) recommendations**, we ask that as part of your oversight role you determine whether appropriate action is being taken to address the audit findings. We ask that you report back to the Legislative Audit Subcommittee the conclusion(s) reached by your committee with a summary of the reasons for reaching this (these) conclusion(s).

Thank you for your efforts in this vital legislative role of oversight.

Sincerely,

J. Stuart Adams President of the Senate Utah State Senate Brad R. Wilson Speaker of the House Utah House of Representatives