

A Review of

Specific Nonprofit Pass-through Grants

Clear Deliverables in Contracts Lead to
Improved Compliance

Office of the Legislative
Auditor General

Report to the UTAH LEGISLATURE







THE MISSION OF THE LEGISLATIVE AUDITOR GENERAL IS TO

AUDIT · LEAD · ACHIEVE

WE HELP ORGANIZATIONS IMPROVE.

Audit Subcommittee

President J. Stuart Adams, Co-Chair
President of the Senate

Senator Evan J. Vickers
Senate Majority Leader

Senator Luz Escamilla
Senate Minority Leader

Speaker Mike Shultz, Co-Chair
Speaker of the House

Representative Jefferson Moss
House Majority Leader

Representative Angela Romero
House Minority Leader

Audit Staff

Kade R. Minchey, Auditor General, CIA,
CFE

Leah Blevins, Manager, CIA

August Lehman, Audit Supervisor, CIA,
CFE

Office of the Legislative Auditor General

olag.utah.gov





Office of the Legislative Auditor General

Kade R. Minchey, Legislative Auditor General

W315 House Building State Capitol Complex | Salt Lake City, UT 84114 | Phone: 801.538.1033

Audit Subcommittee of the Legislative Management Committee

President J. Stuart Adams, Co-Chair | Speaker Mike Schultz, Co-Chair

Senator Evan J. Vickers | Representative Jefferson Moss

Senator Luz Escamilla | Representative Angela Romero

October 15, 2024

TO: THE UTAH STATE LEGISLATURE

Transmitted herewith is our report:

“A Review of Specific Nonprofit Pass-through Grants: Clear Deliverables in Contracts Lead to Improved Compliance” [Report #2024-15].

An audit summary is found at the front of the report. The scope and objectives of the audit are included in the audit summary. In addition, each chapter has a corresponding chapter summary found at its beginning.

This audit was requested by Representative Snider.

We will be happy to meet with appropriate legislative committees, individual legislators, and other state officials to discuss any item contained in the report.

Sincerely,

Kade R. Minchey, CIA, CFE

Auditor General

kminchey@le.utah.gov





PERFORMANCE AUDIT

AUDIT REQUEST

In 2024 the Legislature appropriated funds to three nonprofit organizations. However, the funds were not to be disbursed until “a comprehensive financial audit of past expenditures of state funds has been presented...”

Due to this requirement, we were asked to review funding for:

- Delisting wolves
- 106 Reforestation
- Best Defense Foundation
- Fencing for Pando

BACKGROUND

Over the last decade Utah has contracted with two firms to garner public support and to persuade federal decision makers to delist the gray wolf from the endangered species list. Since 2011 the Legislature has appropriated \$5,980,000 for delisting the wolf from the endangered species list.

SPECIFIC NONPROFIT PASS-THROUGH GRANTS



KEY FINDINGS

- ✓ Oversight of Contracts for Wolf Delisting Efforts Have Improved
- ✓ Funds Appropriated to 106 Reforestation/Atlantis USA Foundation were Spent as Intended or Returned
- ✓ Best Defense Foundation Provides Utah Veterans with the Contracted Services
- ✓ Appropriations to Protect the Pando Aspen Clone Have Not Been Spent



REPORT SUMMARY



Pando Aspen

Our review included at least three detailed years of fund usage for the organizations. We looked at contracts, expenditure and financial data, reports, and observable actions of these organizations. For wolf delisting efforts we expanded the review to 10 years. Although historical spending on wolf delisting contracts raised concerns, we were able to account for the spending in the current contract. Our review showed that current contracts are largely in compliance.

It is important to note that we conducted this audit to review the use of funds after the money had been appropriated. We did not review reasons for the policy decision to appropriate funds to these entities, nor would it be our place to do so.

Summary continues on back >>

Oversight of Contracts for Wolf Delisting Efforts Have Improved

Over the last decade Utah has contracted with two firms to garner public support and to persuade federal decision makers to delist the gray wolf from the endangered species list. Earlier contracts with Big Game Forever (the contractor from 2015 to 2019) lacked measurable objectives that could be evaluated to determine if contract goals were met. The current contract with Hunter Nation (started in 2023) contains those missing elements. Therefore, the expenditures made by Hunter Nation can be clearly tracked and are clearly used for the purposes listed.

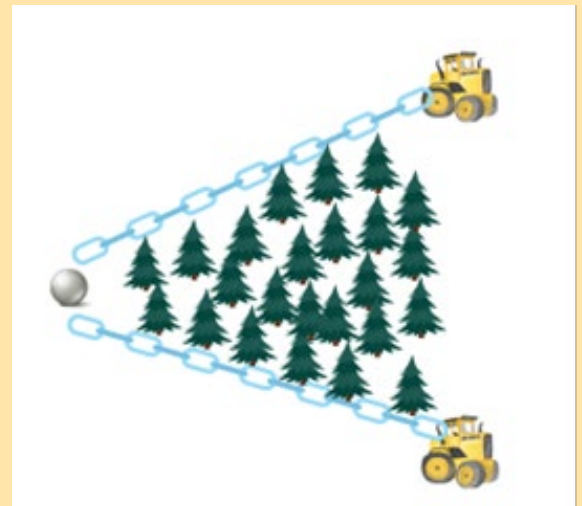
Funds Appropriated to 106 Reforestation/Atlantis USA Foundation were Spent as Intended or Returned

The Department of Natural Resources (DNR) began using 106 Reforestation's services in 2020, spending just over \$1 million by 2022. We could find no evidence that money appropriated to 106 Reforestation or Atlantis USA Foundation (Atlantis) was not used according to legislative intent. We also found that expenditures followed appropriate procedures and oversight. In 2023 the Atlantis USA Foundation (the organization that took on 106 Reforestation) received 90 percent of a \$1 million pass through grant from the state that year. In August 2024, Atlantis returned that \$900,000 with interest because there were no viable locations on which to use their system.

Best Defense Foundation Provides Utah Veterans with the Contracted Services

The Best Defense Foundation (BDF), a nonprofit organization that takes veterans back to their former battlefields to gain closure, received \$1 million in appropriations from the Legislature in 2023. Additionally, BDF has a program to help retired Special Forces operators return to civilian life and connect with the community. As of September 2024, a review of their invoices charged to Utah funds reveal that a total of \$610,679 has been charged to Utah funds. The breakdown of charges include \$251,435 to their kick-off event, \$200,000 to battlefield returns and the rest going to stronghold events mostly held at a lodge near Price, Utah. These expenditures are all allowed under the contract.

106 Reforestation Process



Two bulldozers connected by a chain move in unison to pull down pines so that aspen can regenerate in their place.

Table of Contents

Chapter 1 Some Historical Concerns Existed, but Recent Pass-through Grant Spending Appears to Have Met Required Standards.....	1
1.1 Oversight of Contracts for Wolf Delisting Efforts Has Improved.....	2
1.2 Funds Appropriated to 106 Reforestation/Atlantis USA Foundation were Spent as Intended or Returned.....	7
1.3 Best Defense Foundation Provides Utah Veterans with the Contracted Services.....	9
1.4 Appropriations to Protect the Pando Aspen Clone Have Not Been Spent	10
Appendices	13
A. Scope of Work for Big Game Forever	15
B. Scope of Work for Hunter Nation.....	19
Agency Response Plans	23





Chapter 1

Some Historical Concerns Existed, but Recent Pass-through Grant Spending Appears to Have Met Required Standards

In 2024 the Legislature appropriated funds to three nonprofit organizations. However, the funds were not to be disbursed until “a comprehensive financial audit of past expenditures of state funds has been presented to and reviewed by Natural Resources, Agriculture and Environmental Quality Appropriations Subcommittee” for the delisting of wolves and Atlantis USA Foundation and by the Executive Appropriations Committee for the Best Defense Foundation. Due to this language, we were asked to review

- Funding toward the delisting of wolves from the endangered species list
- 106 Reforestation/ Atlantis USA Foundation
- The Best Defense Foundation
- Fencing around the Pando aspen clone

Our review included up to three detailed years of fund usage for the organizations. We looked at contracts, expenditure and financial data, reports, and observable actions of these organizations. For wolf delisting efforts we expanded the review to 10 years. Although historical spending on wolf delisting contracts raised concerns, we were able to account for the spending in the current contract. We thoroughly reviewed documentation for previous contracts, but the imprecise nature of those contracts did not allow us to make concrete conclusions.

It is important to note that we conducted this audit to review the use of funds after the money had been appropriated. We did not review reasons for the policy decision to appropriate funds to these entities, nor would it be our place to do so.



1.1 Oversight of Contracts for Wolf Delisting Efforts Has Improved

Over the last decade Utah has contracted with two firms to garner public support and to persuade federal decision makers to delist the gray wolf from the endangered species list. Earlier contracts with Big Game Forever (BGF) (the contractor from 2015 to 2019) lacked measurable objectives that could be evaluated to determine if contract goals were met. The current contract with Hunter Nation (started in 2023) contains those missing elements. Therefore, the expenditures made by Hunter Nation can be clearly tracked and are clearly used for the purposes listed. Alternatively, money spent by Big Game Forever is more difficult to pin down.¹ This review does not speak to the policy decision to delist the wolf, only the effectiveness of the contracting and expenditure process.



This review does not speak to the wolf delisting policy, only the effectiveness of the contracting and expenditure process.

Prior Contract with Big Game Forever Lacked Measurable Objectives, Making it Difficult to Evaluate Its Effectiveness



Because of the lack of measurable objectives in the Big Game Forever's 2016 contract it's difficult to determine if objectives or goals were met or if the contract was effective.

Because of the lack of measurable objectives in Big Game Forever's 2017 contract it's difficult to determine if objectives or goals were met or if the contract was effective. The end goal of the 2017 contract between the Division of Wildlife Resources and Big Game Forever is to "return management authority for gray wolves to the State of Utah." This end goal is measurable, but it is a long-term goal that may not be met for several years or even under the life of the contract. The strategy to achieve the end goal of delisting the wolf could be grouped into two

midrange goals: increase public support for delisting and influence decision makers.

¹ Despite multiple calls and attempts to contact Big Game Forever, we were not able to contact the organization.



Big Game Forever's Contract Objectives Were Largely Unmeasurable

CONTRACT OBJECTIVE	VS	MEASURABLE?
Work to delist the Gray Wolf and oppose the introduction of Mexican Gray Wolf into Utah		No identifiable measurable tasks
Work with state and federal agencies		No identifiable measurable tasks
Participate in litigation and legislation		Yes
Submit a summary report of accomplishments and expenditures in several categories*		Yes

Source: Auditor generated from DNR/Big Game Forever contract.

* Categories include education and science, public outreach, direct action, and legislative and legal

For complete wording see Appendix A

The Governor's Office of Planning and Budget's guide to strategic planning provides useful information on meeting goals through objectives, strategies and performance measures. Though created to guide agencies in their strategic planning, these same processes can be used to manage contract performance. It emphasizes the need for short-term goals and tactics, leading towards meeting mid-range objectives to meet the long-term goals. Big Game Forever's contract had only the long-term goals, making it difficult to determine whether actions were being taken to get to that goal. While long-term goals are an important first step, it is our opinion that smaller, measurable steps are the only way to tell if the funds were spent effectively.

Our 2013 review of wolf management funds recommended that the contract contain agreed upon performance standards.² The contracts after the audit include these standards, but there are no means by



**Previous contracts
were not sufficient
to ensure progress
towards goals.**

² A Review of Appropriated Wolf Management Funds (2013-11), Office of the Legislative Auditor General.



which to measure progress towards those standards. Although measurability was not mentioned in the 2013 audit, without measurable standards, performance of the contract cannot be effectively evaluated. Overall, previous contracts were not sufficient to ensure progress towards goals.

We Reviewed Concerns with the Activities and Subcontractors for the Previous Big Game Forever Contract

We thoroughly reviewed available Big Game Forever documentation for 9 years to determine if BGF operated in compliance with contractual terms and if inappropriate or concerning practices were used.

We have concerns primarily with BGF's extensive use of subcontractors, some of whom may be relatives. We also looked at connections with a former DNR employee. To review these concerns, we examined contracts, reports, news articles, principal searches and articles of incorporation of subcontractors, and interviewed current and former DNR personnel as well as two of BGF's subcontractors. Despite multiple attempts to contact, interview, and obtain additional financial information from BGF employees, there was no response or opportunity to do so.

The prior BGF contract lacked measurable contractual objectives. Compounded by little documentation and employees and subcontractors unavailable or unwilling to speak to us, the questions about how BGF's carried out the contract remain unanswered.

This audit is able to bring light to the importance of close oversight of contracts. Contracts should ensure that outcomes for public dollars are being tracked and clear deliverables are being achieved. By identifying these weaknesses, future contracts should continue to improve. We are hopeful this audit will identify the need for clear objectives in contracts and more measurable goals moving forward. We have seen improvement in the more recent Hunter Nation contract.

The 2023 Contract with Hunter Nation Included More Measurable Objectives



Hunter Nation's contract included objectives and performance measures that were measurable and more easily documented.

By the time the Hunter Nation contract was created, the federal courts had reversed the decision to delist the wolves. Because of this court decision, Hunter Nation developed a more focused strategy to motivate hunters in Wisconsin, to persuade their congressional delegates to support wolf delisting.



Hunter Nation’s contract included objectives that were measurable and more easily documented.

Hunter Nation’s Contract Objectives Were Measurable and Verified

CONTRACT OBJECTIVE	VS	VERIFIED
Use recognizable celebrities		Yes - Ted Nugent and Donald Trump Jr.
Television		Yes - News stories
Mailers		Yes
Social Media		Yes - Facebook
Direct text/phone calls		No - Difficult to verify
Flyers at hunter and sporting goods stores		Yes - Saw the flyers
Create a web domain		Yes - Saw website
Two live town hall events in 2023		Partial - Pictures on website for one event
Large event in spring 2024		Yes - Pictures on website

Source: Auditor generated from Hunter Nation/Governor’s Office of Economic Development contract. For complete wording see Appendix B.

Of the nine distinct goals listed in the graphic, we were able to document and partially verify all but “direct text and phone calls.” Evidence for the other eight included videos, photos, site visit counts and news reports as evidence. Also, the strategic link between these activities and increasing public awareness and support is easier to grasp. Without these specific identifiable tasks, objectives, or standards a contractor can make just a few efforts and claim to have fulfilled the contract. Using their measurable objectives, we can verify that Hunter Nation met the terms of the contract even though the final goal of wolf delisting had not yet occurred by the end of the contract.



Hunter Nation's Finances Appear to Be Clear and Accountable

Since 2011, the Utah Legislature has appropriated \$5,980,000 for efforts to delist wolves. To date, \$5,130,000 was appropriated to Big Game Forever, and \$500,000 to Hunter Nation in 2023. We reviewed any available contracts, reports, invoices, and expenditures provided by the pass-through agencies³ and Hunter Nation. Despite multiple attempts to contact Big Game Forever, we were unable to do so and therefore were unable to review their expenditure data.



Nearly \$6 million has been appropriated for the effort to delist wolves.

Big Game Forever provided some financial documentation to DNR to support their services and expenditures for their contracts. Big Game Forever's reports only categorize expenditures broadly and record subcontractor work hours. Unanswered questions surround Big Game Forever's heavy reliance on subcontractors, as they failed to respond to our attempts to contact them. Given the scope of this audit we did not further pursue this documentation. If there are additional questions on these funds specifically, we can do additional investigatory work upon direction from the Legislative Audit Subcommittee.

Hunter Nation also provided an expenditure breakdown upon our request. The data does not show any indication of funds being spent on non-contractual expenditures and there was less use of subcontractors. This, along with more measurable objectives, creates better oversight of the funds and allows the pass-through agency to determine whether the money spent progresses towards the ultimate goals.

In short, while it is difficult to determine the efficacy and appropriateness of previous contracts and expenditures, to date those contracts and expenditure tracking have been much improved. Although strict oversight of lobbying efforts can be difficult due to some of the less trackable activities, the current contract allows for more granular tracking.

³ The pass-through agencies were the Department of Natural Resources and the Governor's Office of Economic Development.



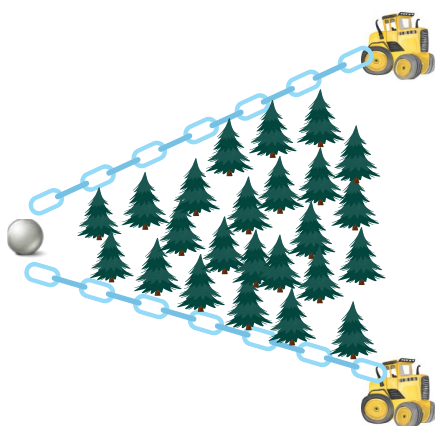
1.2 Funds Appropriated to 106 Reforestation/Atlantis USA Foundation were Spent as Intended or Returned

We could find no evidence that money appropriated to 106 Reforestation or Atlantis USA Foundation (Atlantis) was not used according to legislative intent. We also found that expenditures followed appropriate procedures and oversight.

The Department of Natural Resources (DNR) began using 106 Reforestation's services in 2020, spending just over \$1 million by 2022. In 2023 the Atlantis USA Foundation (the organization that took on 106 Reforestation) received 90 percent of a \$1 million pass through grant from the state that year. In August 2024, Atlantis returned that \$900,000 with interest because there were no viable locations on which to use their system. The purpose and scope of this audit is not to determine the efficacy of this method or question the policy decision of why the money was appropriated. We were asked to determine whether the money spent met the contract, and it appears that it did.



106 Reforestation refined a process to remove pine trees so that aspens can regenerate in their place.



Auditor generated.

106 Reforestation refined a process to remove pine trees to encourage the growth of aspens. Using a giant roller between two stretched chains attached to bulldozers, pine trees are removed so that aspens can regenerate in their place. The bulldozers move in unison, pulling down pine trees with the chain.

The predicted benefits of aspens are to reduce forest fires, increase water

retention, and create a better habitat for wildlife. Utah State University is still conducting a study of the impact of the process.

Since 2020, just over \$1 million in total has been paid for completed work. From 2020 till 2022, work done by 106 Reforestation was contracted and monitored by DNR.



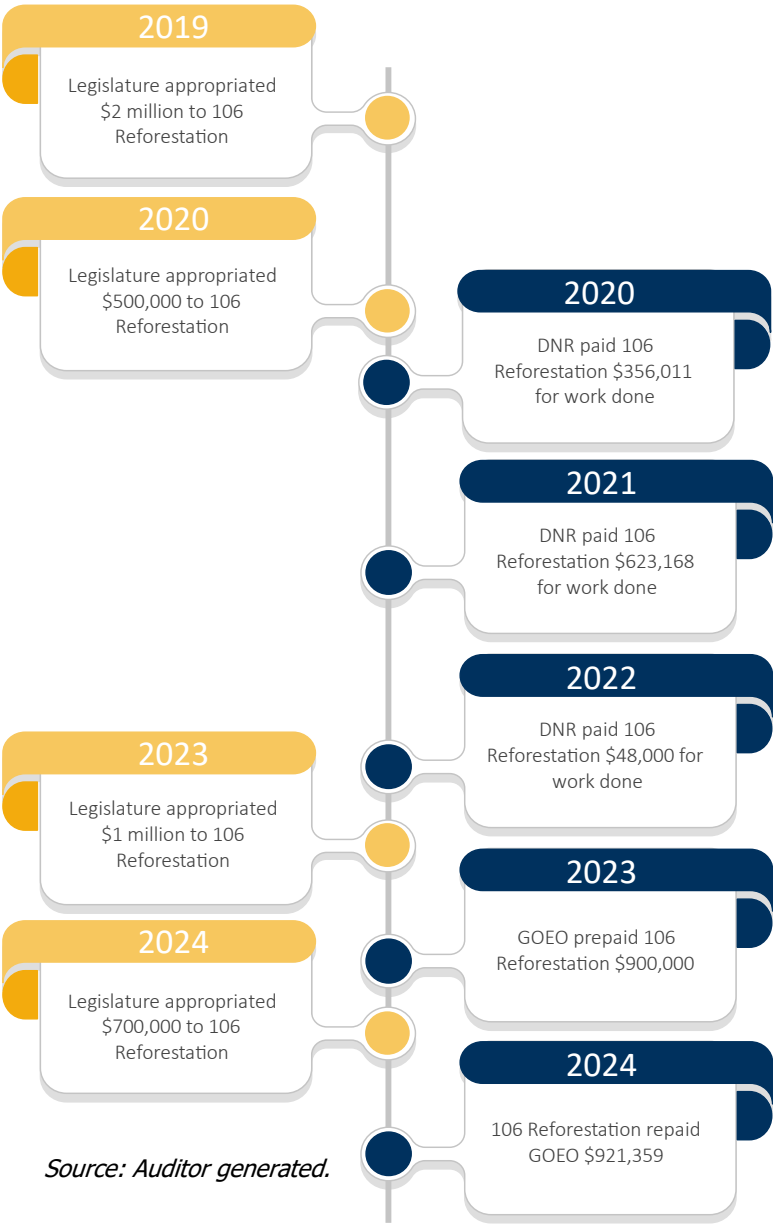
The predicted benefits of aspens are to reduce forest fires, increase water retention, and create a better habitat for wildlife.



When Forestry Fire and State Lands (FFSL) first received the passthrough funding for 106 Reforestation, the division saw it as an opportunity to conduct a pilot study to determine the true impact of the process. FFSL contracted with Utah State University to study the impact of the process, however the studies are still ongoing. FFSL staff determined the best locations to conduct the roller felling process, closely monitored the reforestation process, and oversaw the burning of felled trees. Any work done with these funds has been done on private land.

During this audit we reviewed the contracts, invoices, and other documentation related to the work done by 106 Reforestation. We interviewed the owner of 106 Reforestation, FFSL management, and the FFSL staff that monitored the work done, as well as visited the site where the process was first used. 106 Reforestation was paid after each phase of the work was completed. The invoices, documentation, and oversight show that these funds were paid correctly.

In 2023 the Legislature changed the passthrough agency for this project from DNR to the Governor’s Office of Economic Opportunity (GOEO). GOEO provided for 90 percent of the funding to be invoiced and paid within the first six months of the fiscal year, with the last 10 percent to be invoiced and paid in the last six months of the fiscal year. However, because this process can only be used on very specific land, the 2023 funding was not used. This left \$900,000 of state funds sitting in Atlantis USA Foundation accounts for ten months. The funds were returned with over \$21,000 in interest in August 2024 as required by the





contract. The \$700,000 appropriated to DNR for Atlantis USA Foundation in 2024 will not be disbursed or used for this purpose.

1.3 Best Defense Foundation Provides Utah Veterans with the Contracted Services

The Best Defense Foundation (BDF), a nonprofit organization that takes veterans back to their former battlefields to gain closure, received \$1 million in appropriations from the Legislature in 2023. Additionally, BDF has a program to help retired Special Forces operators return to civilian life and connect with the community.



The Best Defense Foundation is a nonprofit that takes veterans back to their former battlefields to gain closure and help retired Special Forces operators return to civilian life.

The Legislature appropriated a further \$500,000 in 2024 pending an audit. As of September 2024, the organization reports they have spent just over \$600,000 of the 2023 funding.

In addition to taking vets to former battlefields for closure, BDF invites vets with PTSD and other challenges to events called strongholds held at a mountain retreat where they build emotional support bonds with other vets, receive therapeutic instruction and participate in recreational activities.

Our review focused on the contract terms between the Department of Military Affairs and BDF and their fulfillment. The contract between the Department of Military Affairs and the Best Defense Foundation requires BDF to: "...provide direct programming to veterans and military members." These programs may include any of BDF activities in a variety of settings and include but not limited to: Introduction/Kick Off events, Camps, Retreat, Day, Overnight and Weeklong Off-site Adventure programs. These programs may include rafting, backpacking, climbing, mountain biking, orienteering and other outdoor activities.



In August 2024, we visited and interviewed attendees at a stronghold session in



progress at the lodge built for the purpose of serving Utah veterans and their spouses. The vets and their spouses talked about their challenges with post-traumatic stress disorder (PTSD) and said that bonding with other vets with similar issues as well as the support provided by BDF was helping them heal.

*Photo: Lodge Used by Best Defense Forever.
Source: Auditor photograph.*

As of this writing BDF reports that they have sent five Utah vets to former battlefields and 73 Utah vets to their other events. As of September 2024, a review of their invoices charged to Utah funds reveal that a total of \$610,679 has been charged to Utah funds. The breakdown of charges include \$251,435 to their kick-off event, \$200,000 to battlefield returns and the rest going to stronghold events mostly held at a lodge near Price, Utah. These expenditures are all allowed under the contract.

1.4 Appropriations to Protect the Pando Aspen Clone Have Not Been Spent

In 2024 the Legislature appropriated \$250,000 in one-time money to protect the Pando aspen clone; reportedly the largest tree by weight and land mass and the largest aspen in the world, found in central Utah. While the money is intended for the construction of a fence and cattle guards, no money has been spent on that project.



Pando is in central Utah and is the largest tree by weight and land mass and the largest aspen in the world.



Photo: Aspen Grove

Source: U.S. Forest Service.

The fencing and cattle guards are intended to help prevent the deer and elk from eating away the tree faster than it can repair itself. It is also intended to make Utah Highway 25—running through Pando—safer.

The money was appropriated to the Utah

Department of Transportation (UDOT). UDOT reports that no money has been spent yet on the project. They are still working on how best to meet the intent of the funding as the funding is insufficient to fence the entire perimeter of the organism. Also, they have yet to determine where the fencing would be most beneficial.





Appendices



A. Scope of Work for Big Game Forever



The Department of Natural Resources' 2017 Contract Scope of Work for Big Game Forever. For the most part, the terms of the scope of work required of Big Game Forever represent broad goals, such as work to remove the Gray Wolf from the endangered species list. These broad goals lack intermediate objectives that can be measured and validated.

- Work to remove the Gray Wolf from the list of threatened and endangered species and return management authority for gray wolves to the State of Utah.
- Work to proactively oppose the introduction of the Mexican gray Wolf into Utah north of Interstate 40.
- Work with state and federal agencies to pursue legal and legislative solutions to help the state achieve legal and management authority over wolves to protect wildlife in the state of Utah.
- Participate in relevant litigation, legislation, and collaboration with officials at all necessary levels of government, and with pertinent non-governmental entities as necessary to restore complete state management authority over wolves in Utah. Litigation will only be initiated upon request of the Division of Wildlife Resources and with approval of the Utah Attorney General's Office.
- Document these efforts and shall submit a summary report of accomplishments to the DWR by June 30, 2018. This report shall include an update of any pending or completed legislation or significant federal actions related to wolves in North America. In addition a summary of the expenditures under this contract associated with the categories of "Education and Science," "Public Outreach," "Direct Action," and "Legislative and Legal" shall be included in the summary report.
- All expenditure reporting will be only for state funds provided under this contract. State funds provided under this contract will not be co-mingled with funds from other sources.
- Contractor shall be prepared to provide updates to appropriate Legislative committees and/or DWR, as requested by the DWR. These updates and any other updates to the DWR shall also include a summary of any current litigation proceedings and the status of those proceedings.
- Contractor shall maintain accounting records and make them readily available for state review during the contract period and for six years after the contract period has ended.
- The contract will be for 5 years provided if the Utah Legislature appropriates additional funds for this specific purpose each year. The first year of the contract shall be for an amount of \$500,000.



B. Scope of Work for Hunter Nation



The Governor's Office of Economic Opportunity's Contract Scope of Work with Hunter Nation. This scope of work includes measurable objectives such as create a web domain devoted to "The real facts regarding the need to manage the gray wolf." Objectives such as these can be validated and are strategically part of the goal to educate the public.

Objective / Purpose Statement (provide a detailed description of the project, including how the funds will benefit the state and community):

Hunter Nation, Inc. ("HN") will institute a national informational campaign to educate the public, with emphasis on hunters, using recognizable celebrities to change public perception regarding management of the gray wolf. This campaign will include television, digital, mailers, social media, direct text and phone calls to provide critical information on this issue. Additionally, HN will provide flyers to targeted hunting and sporting goods stores and will create a separate web domain devoted to "The real facts regarding the need to manage the gray wolf." HN will strategically target Wisconsin hunters to help push for the delisting of the gray wolf. HN has already been involved in Washington DC, including the House committee hearing and testimony regarding the current gray wolf delisting House bill, and has met with multiple senators regarding the current Wolf Delisting Senate bill. HN will hold two live town hall events in the fall of 2023 to bring this issue to the forefront, and then a large event in the spring of 2024 to create a ground swell on this issue.

Key Activities / Commitments (identify the work that will be completed throughout the project):

1. Get the gray wolf delisted in the state of Utah.
2. Mobilize a grass roots army of hunters in Wisconsin to push for this delisting.
3. Institute a nationwide campaign to educate the public, with emphasis on the hunting community, to understand the need for responsible management of the gray wolf.

Deliverables / Performance Measures (identify key metrics that will be used to measure project's success):

1. Was the gray wolf delisted in Utah.
2. How many hunters did we mobilize.
3. Total impressions.





Agency Response Plan





State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Department of Natural Resources

JOEL FERRY
Executive Director

Division of Wildlife Resources

J. SHIRLEY
Division Director

October 2, 2024

Kade R. Minchey, CIA, CFE, Auditor General
Office of the Legislative Auditor General
Utah State Capitol Complex
Rebecca Lockhart House Building, Suite W315
PO Box 145315
Salt Lake City, UT 84114-5315

Dear Mr. Minchey,

Thank you for your efforts to complete the "Review of Specific Nonprofit Pass-Through Grants" audit report. The Utah Division of Wildlife Resources sincerely appreciates the professionalism of your staff, and we welcomely accept the conclusions in the report's "wolf delisting" section.

Please feel free to contact me if you have any additional questions.

Sincerely,


J. Shirley
Director







**Governor's Office of
Economic Opportunity**

Spencer J. Cox
Governor

Deidre M. Henderson
Lieutenant Governor

Ryan G. Starks
Executive Director

October 2, 2024

Kade R. Minchey, Auditor General
W315 House Building
State Capitol Complex
Salt Lake City, UT 84114

Subject: GOEO Response to A Review of Specific Nonprofit Pass-Through Grants Report

Mr. Minchey,

We have reviewed the audit report "Review of Specific Nonprofit Pass-through Grants" for the appropriation of funds given to the Governor's Office of Economic Opportunity (GOEO) in relation to Wolf Delisting Efforts/Hunter Nation and 106 Reforestation/Atlantis and have no objections to the findings in the audit report. Further, we have not noted any recommendations directed towards GOEO. To the best of our knowledge, we have complied with all the applicable intent of the legislation and funding.

Additionally, GOEO intends to return both the initial funding and paid interest related to the 106 Reforestation/Atlantis appropriation to the legislature at the close of FY25. This will be done through the lapsing of funds process unless directed otherwise by the legislature in advance of that time.

Thank you for the opportunity to review the report.

Sincerely,

Kamron Dalton
Managing Director of Operations
Governor's Office of Economic Opportunity





State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Department of Natural Resources
Division of Forestry, Fire & State Lands

JOEL FERRY
Executive Director

JAMIE BARNES
Director/State Forester

October 7, 2024

Kade R. Minchey, CIA, CFE, Auditor General
Office of the Legislative Auditor General
Utah State Capitol Complex
Rebecca Lockhart House Building, Suite W315
PO Box 145315
Salt Lake City, UT 84114-5315

RE: Forestry, Fire and State Lands Funding 106 Reforestation

Dear Mr. Minchey,

Thank you for the opportunity to respond to the audit conducted on 106 Reforestation. We appreciate the professionalism and collaboration as we worked through this process. We concur with the findings made in the audit as they relate to Forestry, Fire and State Lands. We value the information provided in the audit and the benefit it provides to the State of Utah.

Sincerely,

A handwritten signature in blue ink that reads "Jamie Barnes".

Jamie Barnes
Director/ State Forester
Division of Forestry, Fire and State Lands







State of Utah

Department of Veterans & Military Affairs

03 October 2024

Spencer J. Cox
Governor

Deldre M. Henderson
Lieutenant Governor

Gary R. Harter
Executive Director

Cory Pearson
*Deputy Director,
Veterans Affairs*

Brian Garrett
*Deputy Director,
Military Affairs*

Jeff Hanson
*Deputy Director,
Facilities*

Kade R. Minchey, Auditor General
W315 House Building
State Capitol Complex
Salt Lake City, UT 84114

UDVMA Response to a Review of Specific Nonprofit Pass-Through Grants Report

Kade,

Thank you for your time in meeting with me to discuss the Best Defense Foundation audit report. I appreciate your work, have reviewed the draft of the report and look forward to continuing to engage with BDF as they serve veterans.

Thank You,

Gary R. Harter
Executive Director
Utah Department of Veterans & Military Affairs

550 Foothill Drive • Salt Lake City, UT 84113
(801) 326-2372 • Fax: (801) 326-2369 • veterans.utah.gov





State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

DEPARTMENT OF TRANSPORTATION

CARLOS M. BRACERAS, P.E.
Executive Director

LISA J. WILSON, P.E.
Deputy Director of Engineering and Operations

BENJAMIN G. HUOT, P.E.
Deputy Director of Planning and Investment

September 19, 2024

Kade R. Minchey, Auditor General
W315 House Building
State Capitol Complex
Salt Lake City, UT 84114

Subject: UDOT Response to A Review of Specific Nonprofit Pass-Through Grants Report

Kade,

Carlos Braceras and I have reviewed section 1.4 in the exposure draft of the subject report for the appropriation of funds given to UDOT for the Pando Protection project and did not find any inaccuracies.

We appreciate the opportunity to review the report.

Thank you,

Shara Hillier
Executive Finance Director, UDOT



THE MISSION OF THE LEGISLATIVE AUDITOR GENERAL IS TO

AUDIT · LEAD · ACHIEVE

WE HELP ORGANIZATIONS IMPROVE
