



A Key Pillar of State Government

OFFICE OF THE STATE AUDITOR



OFFICE OF THE
STATE AUDITOR

January 19, 2023

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.



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Objective

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



Office of the State Auditor

- Data Analysis
 - [Transparent.utah.gov](https://transparent.utah.gov)
 - Project KIDS
 - [HealthCost.utah.gov](https://healthcost.utah.gov)
 - Property tax dashboard (beta)
- Financial Audit
- Local Government Oversight
- Special Projects
- Performance Audit
- IT Audit
- State Privacy

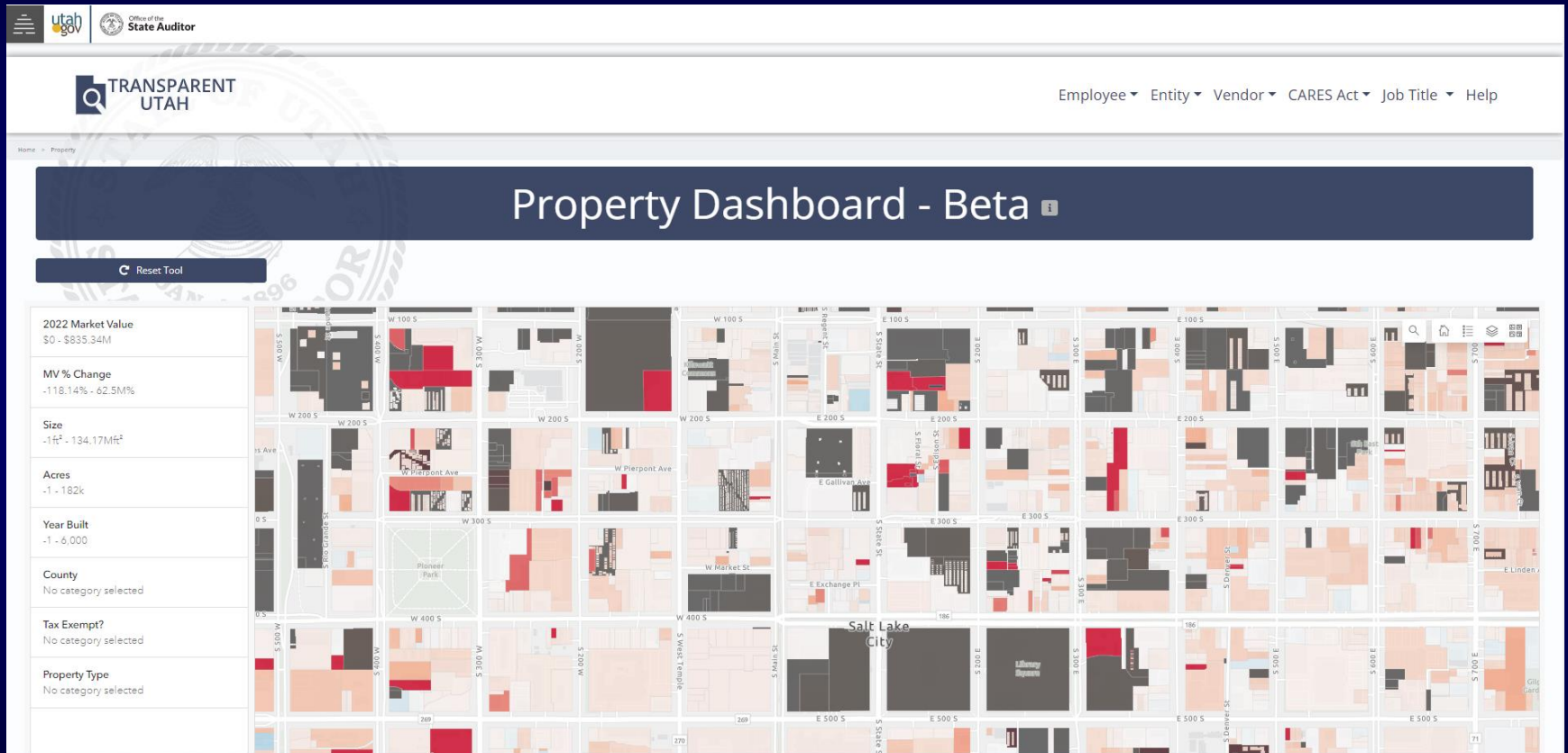


Property Dashboard

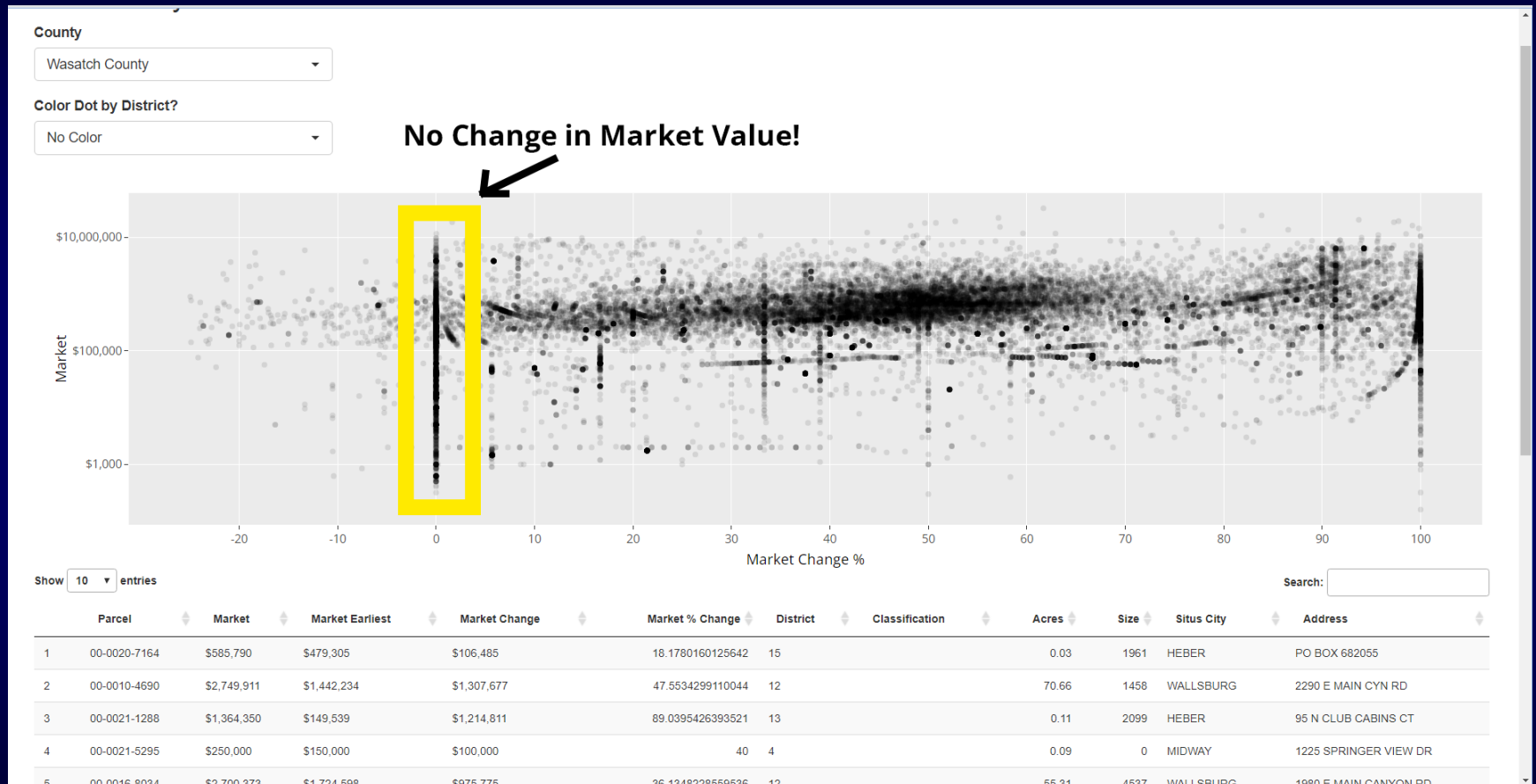


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Property Dashboard - Beta



Property Dashboard - Beta



Transparent Utah

Utah Code 63A-1-201 to -206

- Website administered by OSA
- Permits Utah taxpayers to view, understand, and track use of taxpayer dollars
- Makes public financial information available on Internet without paying a fee



Entities Posting to Transparent Utah

- State of Utah
- Institutions of Higher Education (20+ entities)
- Public Education (150+ entities)
- County (29 entities)
- Cities and Towns (250+ entities)
- Other Local Governments (450+ entities)



transparent.utah.gov Demonstration

The screenshot displays the 'transparent.utah.gov' website interface. At the top left, there are logos for 'utah.gov' and the 'Office of the State Auditor'. The main header features the 'TRANSPARENT UTAH' logo and a navigation menu with items: 'Employee', 'Entity', 'Vendor', 'CARES Act', 'Job Title', and 'Help'. Below the header is a 'Quick Search' section with a 'Search Type' dropdown menu (currently set to 'Employee Payroll Search') and a 'Search Term' input field with a placeholder 'Select a Search Type, then enter an employee, vendor, or job title'. A 'Search' button is located to the right of the search term field.

The main content area consists of a grid of 12 tool cards, each with a title, an icon, and a brief description:

- Employee Pay Search:** Search for an employee's compensation. Icon: Magnifying glass over a person.
- Highest Paid Employees:** Examine an Entity's highest paid employees. Icon: Person in a green box.
- Transaction Details:** Inspect an Entity's transactions. Icon: Document with magnifying glass.
- Project Kids:** Explore K-12 spending and performance. Icon: Graduation cap.
- Health Cost Compare:** Compare common healthcare procedure prices. Icon: Bandage.
- Entity Overview:** Investigate an Entity's revenue and expenditure. Icon: Building.
- Compensation Downloader:** Download ALL of an entity's compensation data. Icon: Building with magnifying glass.
- Highest Paid Vendors:** Examine an entity's highest paid vendors. Icon: Two people, one handing a document.
- Vendor Payment Search:** Search for a vendor's payments. Icon: Two people, one handing a document.
- CARES/ARPA Payments:** Examine how CARES money is being used by local governments. Icon: Bar chart with upward arrow.
- Job Title Tools:** Choose an advanced job title search tool. Icon: Grid of various icons.
- Job Title Search:** Compare a Job's compensation package. Icon: Briefcase with magnifying glass.



HealthCost.utah.gov

- Historically, no easy way for most Utah patients and providers to find the price of or expected payment amount for healthcare procedures before receiving care
- Launched a web-based tool to compare the cost of various medical procedures by provider
 - Help consumers make more informed healthcare decisions
 - Help doctors inform patients of cost-effective providers



healthcost.utah.gov Demonstration

The screenshot displays the 'UTAH HEALTH COST COMPARE' website. At the top left, there are logos for 'utah.gov' and the 'Office of the State Auditor'. The main navigation bar includes 'UTAH HEALTH COST COMPARE' and links for 'Procedure Search', 'Drug Search', 'Cannabis Visit', and 'Methodology'. The central heading is 'Procedure Search', with a subtext explaining that the site allows users to compare the costs of various health procedures across different Utah doctors and facilities. A dropdown menu is set to 'Basic Metabolic Panel'. Below this, a summary bar shows '366 Facilities', 'Minimum: \$2', 'Average: \$161', and 'Maximum: \$402'. A 'Filter' section provides options to filter by Facility, City, Zip, Modifiers, and Price (with a slider from \$2 to \$402). The 'Results' section includes download options for CSV, Excel, PDF, and Print, and a 'Map' section with checkboxes for 'Map Facilities' and 'Map Doctors'.



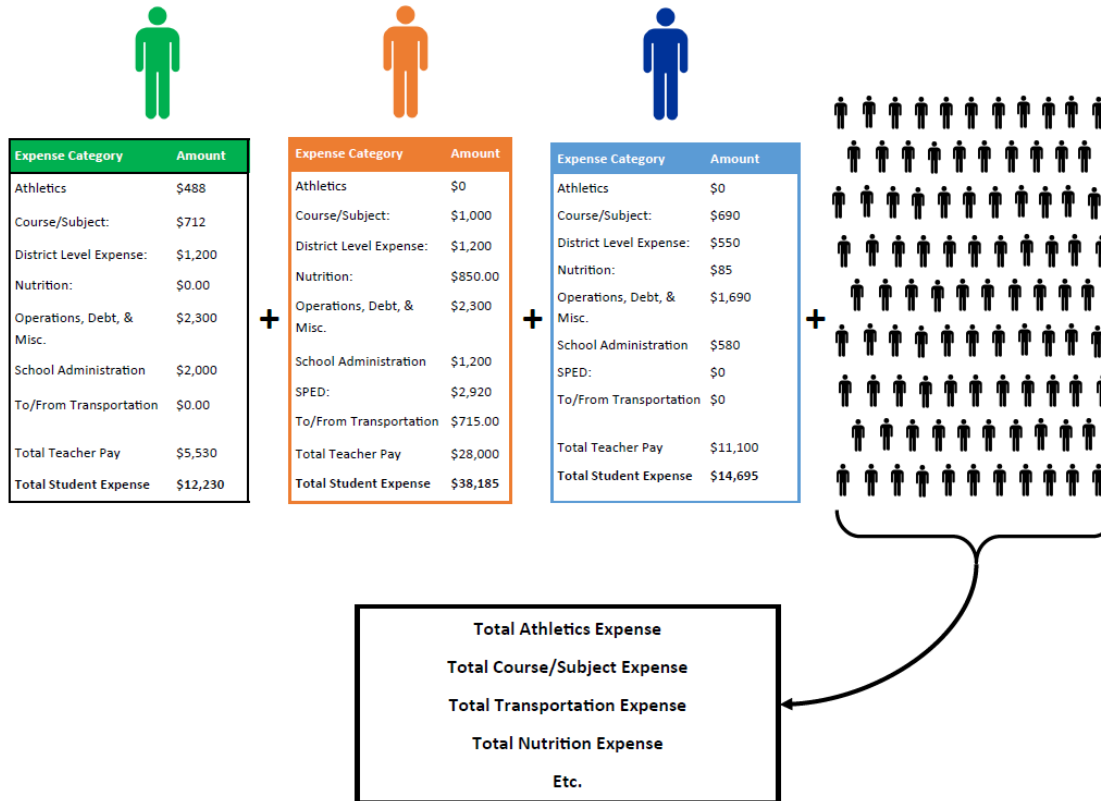
Project KIDS

- Series of data dashboards integrating existing financial, operational, and performance data
- Provides public education stakeholders with tools to
 - Better understand where the money goes
 - Improve data-driven decision-making



Project KIDS

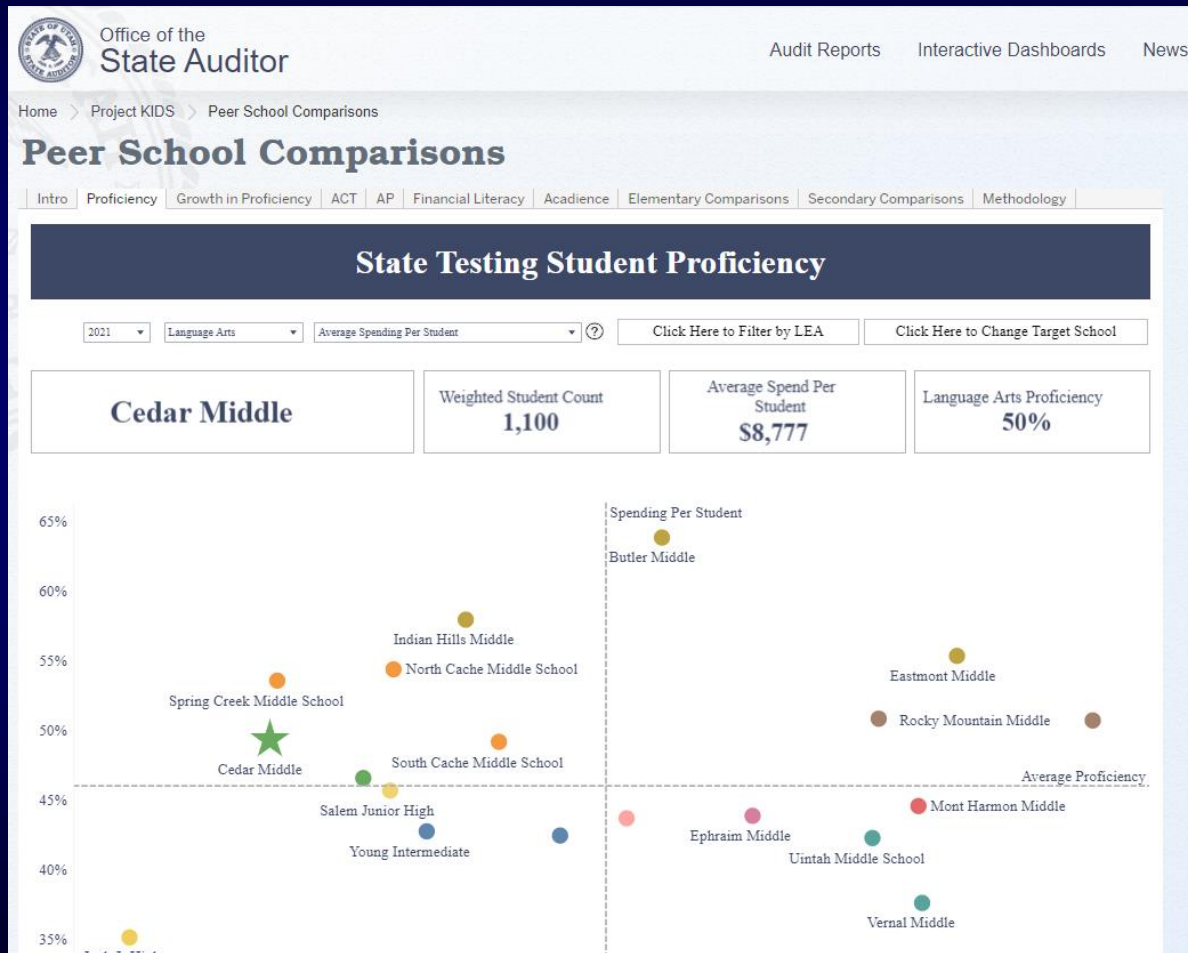
Bottom Up, Not Top Down Student Level Expenditure



Project KIDS Demonstration



Project KIDS Demonstration



Financial Audit

- **Responsible for auditing all State departments, agencies, and colleges and universities**
- **Audits both State funds and federal programs**
 - State of Utah, including federal programs such as:
 - Medicaid, CHIP, Unemployment Insurance, SNAP, TANF, Child Care, Child Nutrition, IDEA, Highway Planning & Construction, R&D Programs, Student Financial Aid, COVID-19-related programs (CRF, SLFRF, HEERF, PRF, etc.).
 - Utah Navajo Trust Fund
 - Utah State Fair Corporation
 - Salt Lake Community College
 - Snow College
 - Southern Utah University
 - University of Utah
 - Utah State University
 - Utah Tech University
 - Utah Valley University
 - Weber State University
 - 8 Technical Colleges



Financial Audit

- Financial audits are conducted in accordance with:
 - Generally accepted auditing standards
 - Government Auditing Standards
 - Single Audit Act

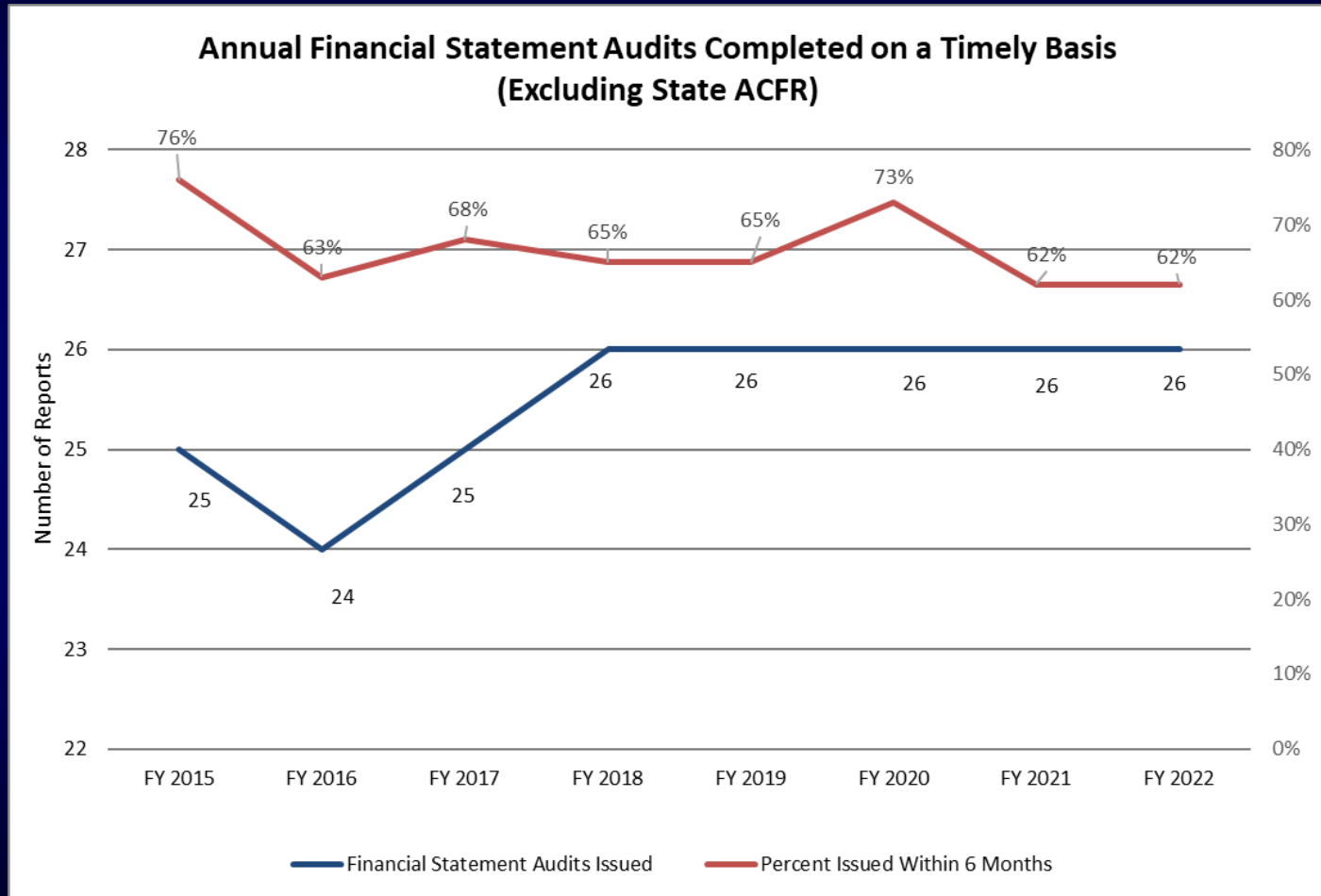


Financial Audit

- Approximately 80 reports issued annually
 - 25 Financial Audit Reports
 - 55 Letters to Management, Attestation Reports, and Other Reports

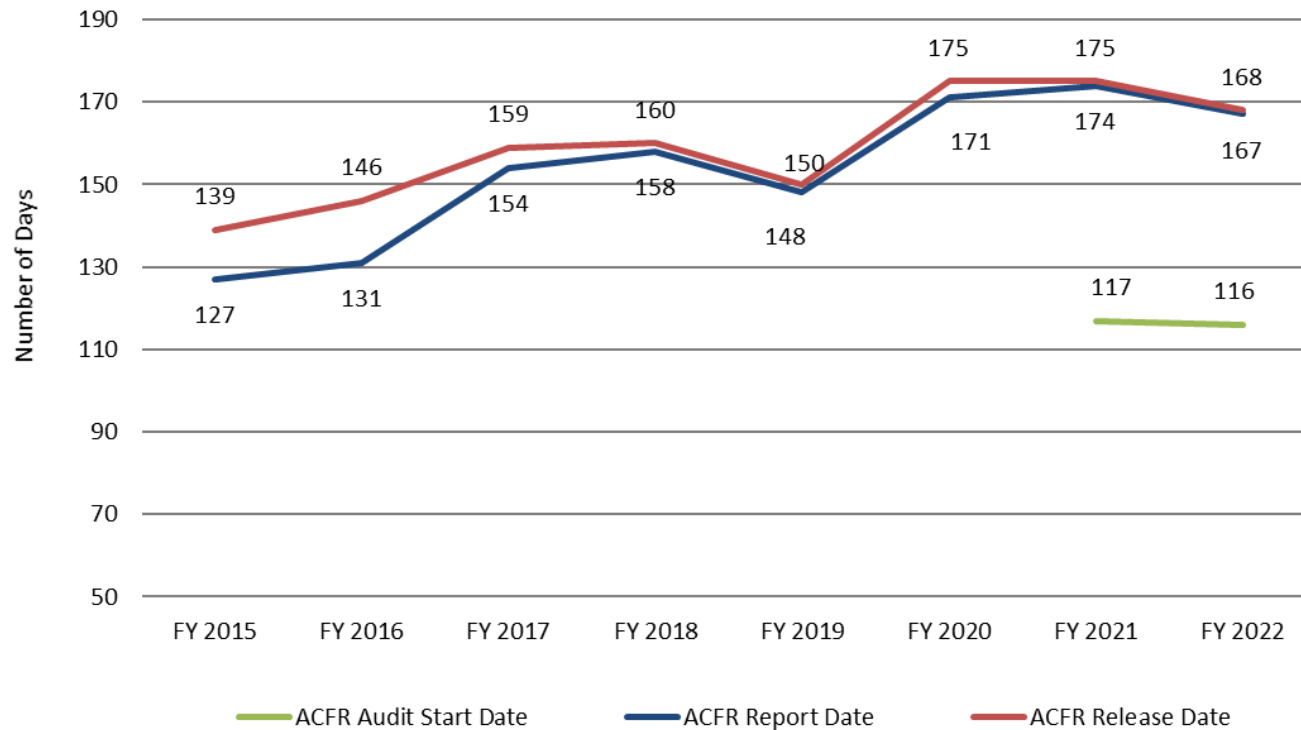


Financial Audit



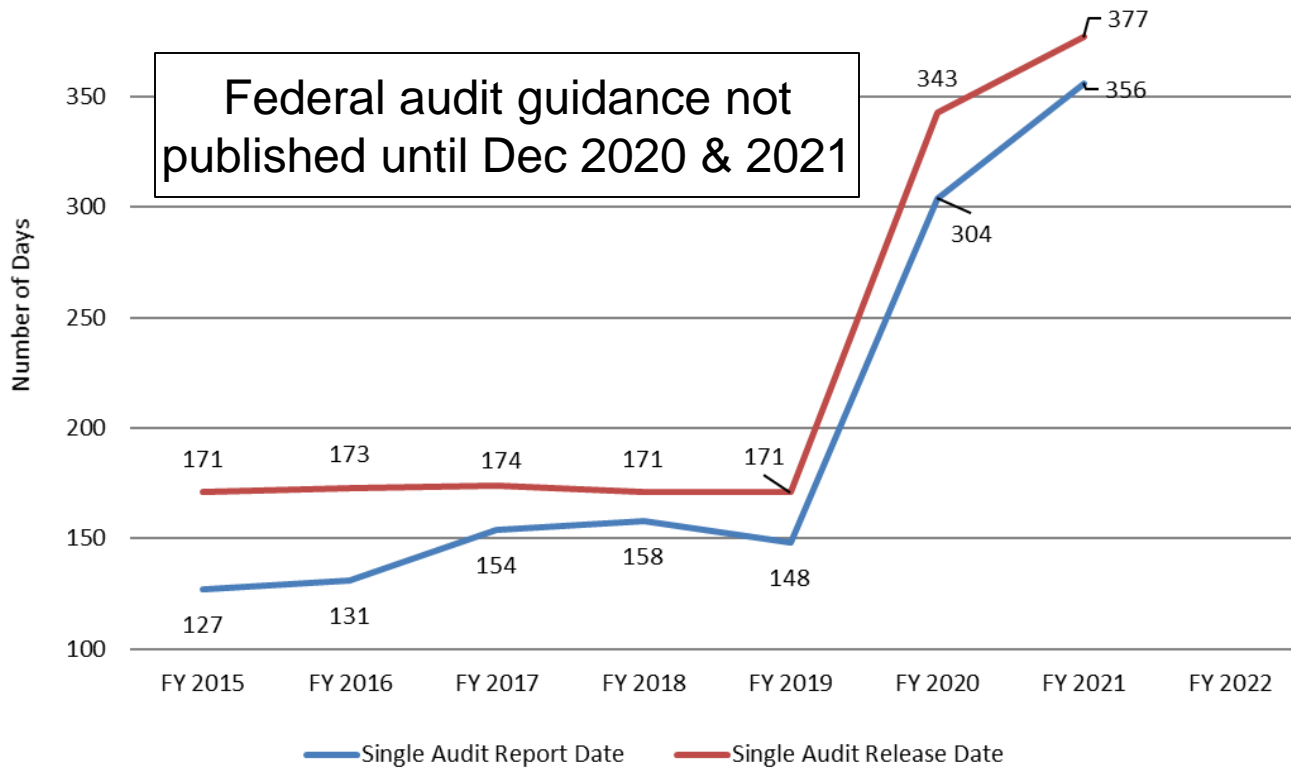
Financial Audit

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



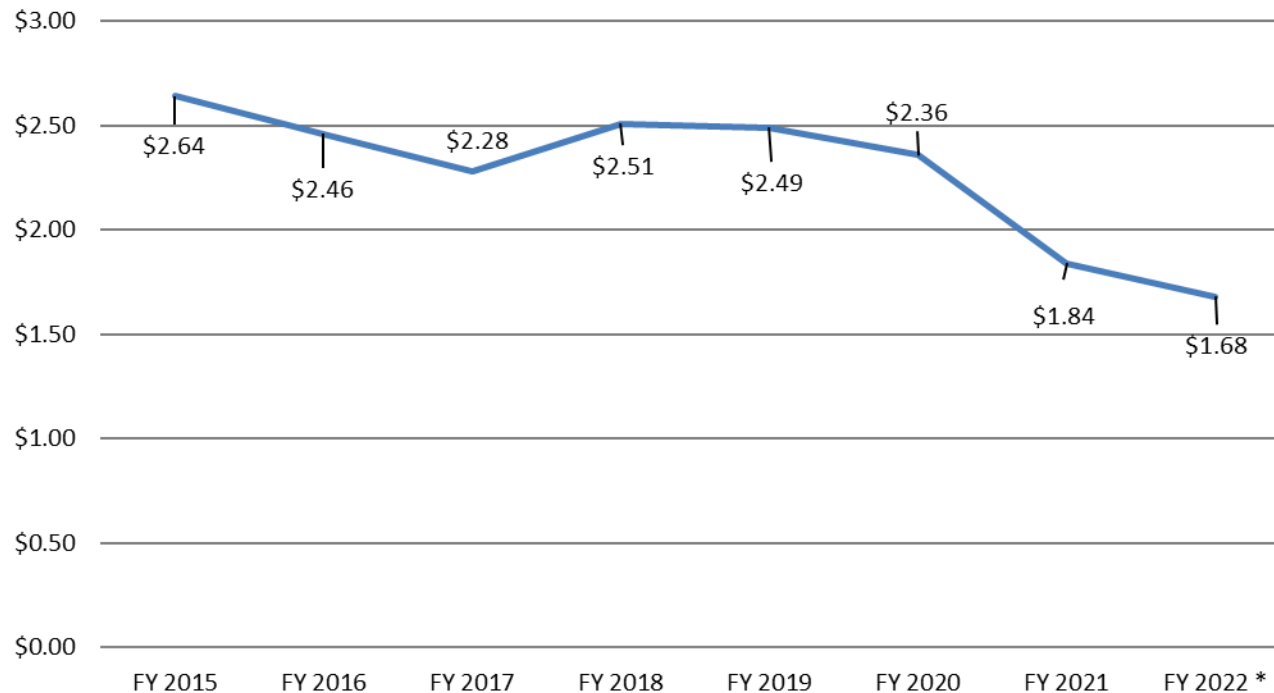
Financial Audit

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



Cost of Auditing Trend

Cost of Auditing per \$10,000 of State Expenditure



* Excludes State Privacy Officer expenditures



Local Government Oversight

- Local Government Entities Include:
 - 29 Counties
 - 255 Cities, Towns, and Townships
 - 156 Local Education Agencies (School Districts and Charter Schools)
 - Approximately 500 Conservation, Health, Housing, Interlocal, Local, and Special Service Districts



Local Government Oversight

- Proactive review of budgetary compliance and budget adoption
- Obtain and review year-end financial reports
- Bank statement reviews of smaller local governments

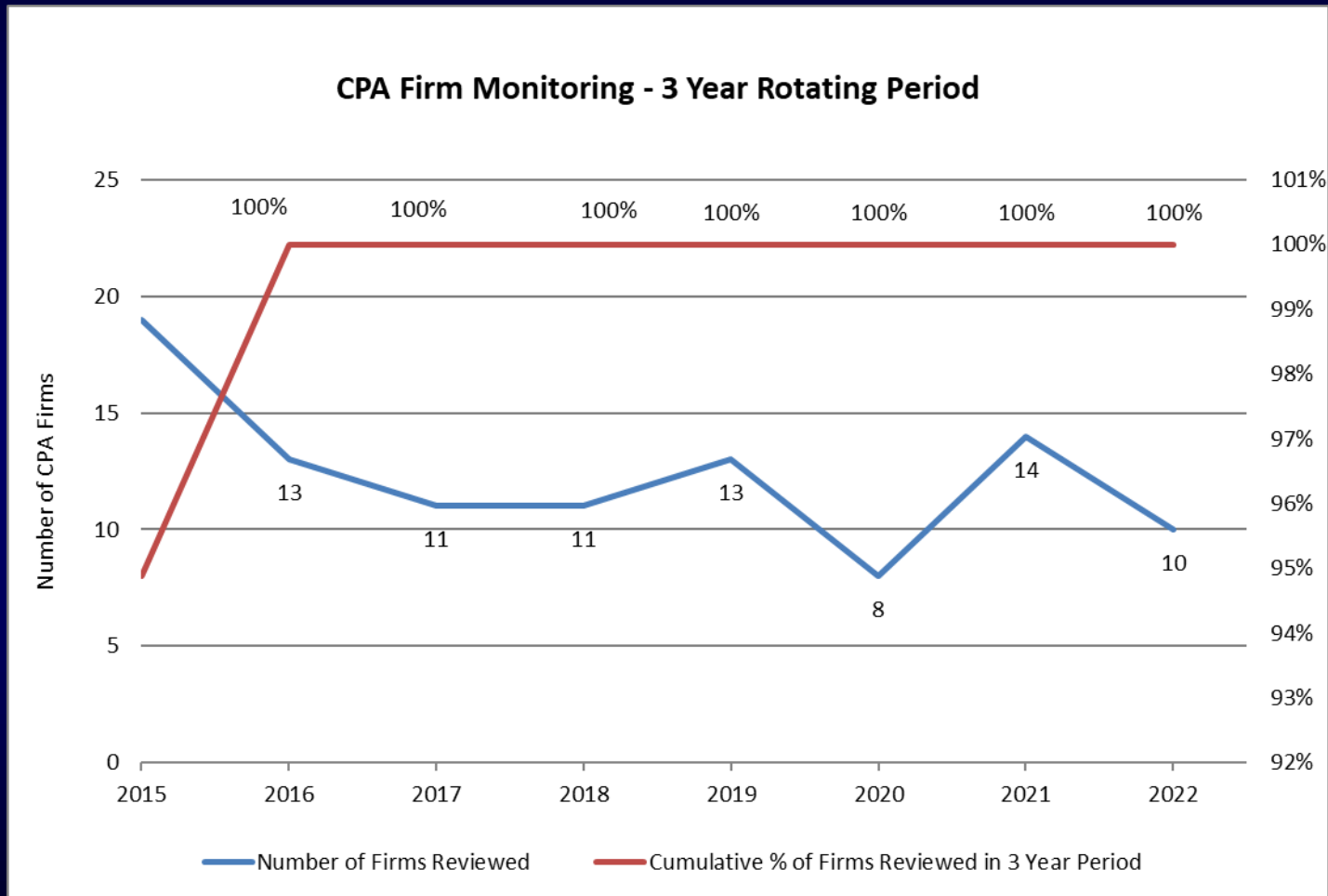


Local Government Oversight

- Provide on-line training
 - Introduction to Budgeting
 - Introduction to OPMA
 - Introduction to GRAMA
- CPA workpaper reviews



Local Government Oversight



Subpoenas Issued

Calendar Year	Subpoena Issued To	
	Public Entity or Official	Private Entity Regarding a Public Entity or Official
2022	0	0
2021	1	0
2020	1	2
2019	4	17
2018	12	16
2017	4	12
2016	0	44
2015	11	25



Special Projects

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



Special Projects

- Special Project Activity:
 - Received and screened approximately 125 complaints
 - Closed over 100 cases through screening, investigation, or referral



hotline.utah.gov



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OSA Compensation Increases

- Recruiting – Compete with Private Sector
- Starting pay for audit staff

Audit Staff Level	2022	2023	Percent Increase
Intern (Jr Staff)	20.00	24.50	22.5%
Staff	25.00	30.00	20.0%
Senior	30.00	39.00	30.0%
Supervisor	45.00	50.00	11.1%



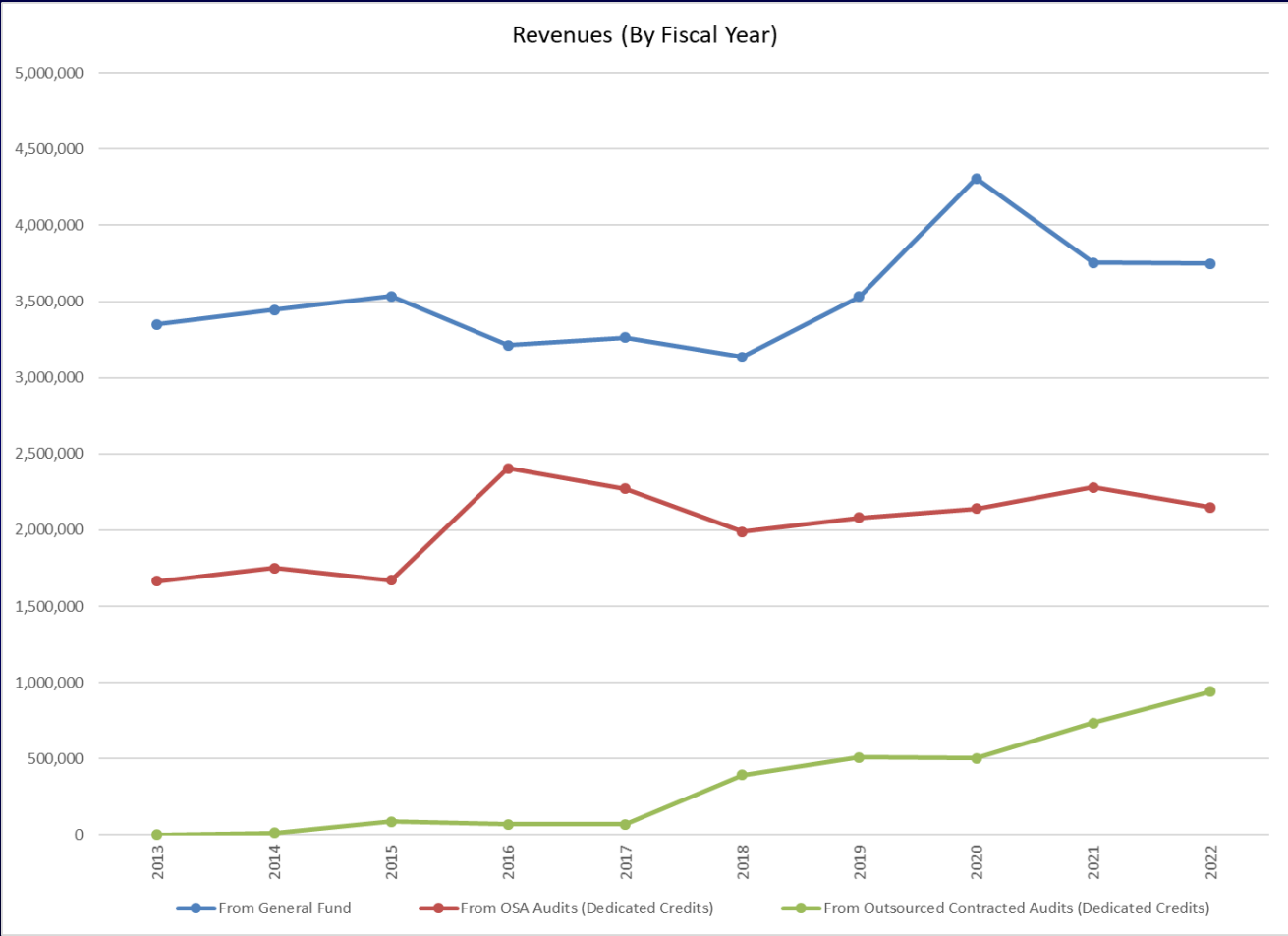
OSA Staff Counts

(Includes Interns)	FY18	FY19	FY20	FY21	FY22	FY23
Head Count						
High	62	60	60	55	50	48 *
Low	49	48	50	43	38	44 *
FTE						
High	46	52	54	47	41	45 *
Low	40	42	48	43	37	42 *

* FY23 Projected / Current as of January 1



OSA Appropriations by Source



State Privacy Officer

- Responsibilities:
 - Analyze & report on government privacy practices
 - Provide educational & training materials
 - Identify privacy practices that pose the greatest risk to individual privacy & prioritize those privacy practices for review
 - Respond to requests from individuals to review a designated government entity's privacy practice
 - Make privacy recommendations to State Legislature



State Privacy Officer

- 262,860 employees
- 1,147 designated government entities

Government Entity Type	No.	Government Entity Type	No.
Local & Special Service District	391	Interlocal	62
School District or Charter School	152	Conservation District	38
City	146	County	29
Town and townships	108	Housing	19
Redevelopment Agency /Project Area	89	Institution of Higher Education	18
State of Utah (agencies/depts/comp units/etc.)	67	Misc.	28



State Privacy Officer Budget Request

- \$407K ongoing
 - 2 full-time privacy trainers
 - 1 full-time privacy auditor



auditor.utah.gov



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