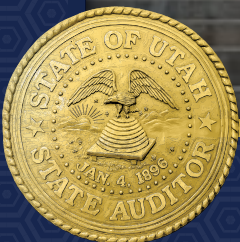


2026

OFFICE OF THE UTAH STATE AUDITOR

Annual Report

Independent Oversight in the Service of the Public



PUBLISHED UNDER THE DIRECTION OF

Utah State Auditor Tina M. Cannon

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Activities and Outcomes of 2025

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TERM OF OFFICE 2024–2028

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STATE OF UTAH
OFFICE OF THE UTAH STATE AUDITOR



TINA M. CANNON
UTAH STATE AUDITOR

AN OPEN LETTER TO THE PEOPLE OF UTAH FROM TINA M. CANNON, UTAH STATE AUDITOR:

I began my service as the twenty-sixth Utah State Auditor in January 2025. It has been a year of learning, accountability, responsibility, and accomplishment. The financial operations of the State of Utah are complex and growing. The work required to best serve the people of Utah has been done with great professionalism by the staff of the Office of the Utah State Auditor. At this one year mark, it is my honor to report to the taxpayers of Utah what the Office of the Utah State Auditor has done and how it has worked to protect their financial interests and resources.

The Office of the Utah State Auditor has been uniquely structured to ensure independence. Established under Article VII, Section 15 of the Utah Constitution and empowered by Utah Code §67-3-1, the Office is designed to operate independently of any other branch (executive, legislative or judicial) or division of the state.

Independence allows the Office to ensure honesty and integrity in the financial affairs through routine audits, conduct compliance reviews and engagement in special purpose audits on its own authority. By proactively examining public entities, the Office fulfill its duty to ensure that state statutes are followed, systemic risks are identified and addressed, and that all public funds are managed in a responsible way. This year alone, millions of dollars have been identified as fraud, misuse, or at risk by the Office. Conducting these proactive reviews helps to further safeguard public resources to ensure and promote both accountability and transparency to the public.

In addition to independence, transparency and accountability play a crucial role in shaping the relationship between government entities and the taxpayers they serve. These principles are essential standards that improve governance and strengthen our state and our communities. At their core, transparency and accountability portray the actual picture of what government is doing and why.

Transparency starts with access to information. Government records, documents and information—ranging from reports, audits, contracts, and statistical data on performance and outcomes, must be publicly available. When information is hidden or only selectively disclosed, it limits the public's ability to understand how decisions are made, how money is spent and what results are achieved. Transparency and accountability also lead to improved decision-making. When public officials know their actions will be visible, they tend to be more data-driven, careful, and more ethical. The result: more efficient use of public funds, smarter policies, and decisions that better serve the public interest.

The Transparent.Utah.gov website has been redesigned and now boasts updated visualization tools, featured data stories, audit reports, local school spending information and higher education funding. The website redesign is optimized for use traditional computer platforms as well as for tablets and mobile devices. Additionally, the Office maintains the Transparent Utah room, located in Suite 260 of the Utah Capitol, for anyone to visit and learn more about the Office of the Utah State Auditor, the Transparent.Utah.gov website, its functions and capabilities.

One of the largest undertakings of the office is the State of Utah Annual Comprehensive Financial Review. Completed before its deadline of December 27, 2025, the report provides complete, audited transparency into the state's financial operations, ensuring accountability to taxpayers. The audit is annually conducted in accordance with Generally Accepted Auditing Standards accepted in the United States and applicable to financial audits contained in Government Auditing Standards by credentialed CPAs and professionals.

Financially, Utah is not the same state it was just ten years ago. Revenue for fiscal year 2025 totaled \$58.1 billion and expenses were nearly \$48.5 billion. This represents an increase of just over 4% in revenue and 7.25% increase in expenditures on a year-over-year basis. There has been substantial growth in revenues and expenditures in Utah over the past ten years. In 2016 total revenues were \$23.23 billion and they now exceed \$58 billion. Expenditures over that same ten-year period have increased from \$22.67 billion to now over \$48 billion annually. Utah's financial structure is more complex than at any time in its history. This too is why independence, transparency and accountability matter now more than ever.

A handwritten signature in dark blue ink, reading "Tina M. Cannon". The signature is fluid and cursive, with the first name "Tina" and last name "Cannon" clearly legible.

TINA M. CANNON
UTAH STATE AUDITOR

ANNUAL REPORT EXECUTIVE SUMMARY

The Office of the Utah State Auditor works to strengthen public trust in government by promoting accountability, transparency, and responsible stewardship of taxpayer resources. Over the past year, the Office has demonstrated the value of its independent authority and professional expertise through significant accomplishments across its five divisions: Financial Audit, State and Local Government, State Privacy Auditor, Special Projects, and IT and Data Analytics. Together, these efforts have helped safeguard billions of public dollars, improved governance practices statewide, and provided Utahns with clearer insight into how their government operates.

A cornerstone of the Office's effectiveness is its independence. Independence allows the Office of the Utah State Auditor to initiate routine audits, conduct compliance reviews, and engage in special purpose audits on its own authority. This proactive approach enables the Office to examine public entities across the state before problems become entrenched, ensuring state statutes are followed and systemic risks are identified and addressed early.

In the past year alone, the Office identified millions of dollars that were misused or at risk, reinforcing the importance of independent oversight. These efforts not only protect public funds but also advance transparency and accountability by making information about government operations accessible and understandable to the public. Transparency and accountability, at their core, are crucial to portray an accurate picture of what government is doing and why—an essential foundation for strong and effective governance.

FINANCIAL AUDIT DIVISION

The Financial Audit Division continued to provide assurance over the State's most complex and high-risk financial activities. During 2025, the division released 38 audit reports, with an additional 21 audits in progress by December 31, 2025. Among its most significant responsibilities are the audits of the State of Utah's Annual Comprehensive Financial Report (ACFR) and the federally required Single Audit. The fiscal year 2025 ACFR audit covered \$58.1 billion in revenues and \$48.5 billion in expenditures, reflecting continued growth and complexity in state operations. The fiscal year 2024 Single Audit evaluated \$9.0 billion in federal awards, testing 18 major federal programs that accounted for more than 60% of total federal expenditures. In addition, the division conducted audits and agreed-upon procedures for numerous colleges, universities, technical colleges, and state entities, providing critical transparency and accountability across higher education and other sectors.

STATE AND LOCAL GOVERNMENT DIVISION

The State and Local Government Division had an 18% increase in report submissions, compared to 2024, while maintaining its goal of reviewing budgets within 30 days and all other reports within 60 days. These timely reviews are essential to ensure governing bodies are not making decisions based on incomplete or incorrect financial data. Beyond reporting oversight, the division emphasized education and compliance by providing board member and open meeting training to nearly 2,000 individuals. The division also issued five Auditor Alerts to raise awareness about issues affecting local governments, including financial reporting, transparency, and the use of peer-to-peer payment applications. Looking ahead, the division plans to work closely with the Legislature and local governments to clarify financial reporting requirements related to component units and to enhance online reporting and training systems for greater efficiency.

STATE PRIVACY AUDITOR DIVISION

2025 was a transformative year for the State Privacy Auditor Division, following a statutory transition that expanded the role from State Privacy Officer to State Privacy Auditor and broadened its jurisdiction to include both state and local entities. This shift reinforced independence by separating advisory functions

from oversight and audit responsibilities. During the year, the division completed 11 privacy health checks, revealing that most reviewed entities operated at an ad hoc or nonexistent level of privacy maturity. The team supported 24 Privacy Impact Assessments, helping entities better understand and mitigate risks associated with data collection, retention, and emerging technologies such as generative artificial intelligence. The division also issued seven public privacy alerts on topics ranging from AI-enabled scams to biometric data and performed a statewide review of 1,614 governmental websites.

SPECIAL PROJECTS DIVISION

The Special Projects Division (SPD) provided critical investigative oversight through its hotline program, which serves as an important mechanism for identifying potential misuse of public resources and governance failures. In 2025, the SPD received 315 hotline complaints and processed 308 to completion. These cases resulted in 11 written reports with findings and recommendations, 12 instances of verbal recommendations, and numerous referrals to other entities better suited to address specific concerns. The hotline's broader impact lies in its ability to detect issues early and promote improvements across multiple entities facing similar risks. The presence of an effective hotline program significantly strengthens public accountability and civic engagement.

IT AND DATA ANALYTICS DIVISION

Supporting all of this work is the IT and Data Analytics Division, which serves as the Office's technology backbone and innovation engine. The division supports audit staff, governs protected and public data, and develops digital tools that enhance transparency and efficiency. Over the past year, the team created or updated 15 online resources to provide the public with greater access to information about state programs and spending. Data analysts transformed and visualized complex datasets to help auditors and the public better understand financial and operational trends. The division also advanced the use of data science, machine learning, and artificial intelligence, including tools capable of scanning hundreds of thousands of invoices. Through robust data engineering and database management, the division ensures that information is secure, reliable, and readily available for informed decision-making.

WHY THIS OFFICE MATTERS

Government works for the people only when the people can trust it. The Office of the Utah State Auditor exists to protect that trust. At its core, this office provides independent oversight of how public money is raised, managed, and spent. Independence matters because oversight only works when it is free from pressure, politics, and self-interest. The State Auditor does not manage programs, write policy, or control budgets. Instead, the office examines government actions objectively and reports the results directly to the public. That separation is intentional. It ensures that audits are guided by facts and evidence, not by who is in power or who may feel uncomfortable with the findings.

WHAT INDEPENDENT OVERSIGHT MEANS IN PRACTICE

Independent oversight means asking hard questions and following the evidence wherever it leads. It means audits are not shaped by the preferences of the agencies being reviewed or by shifting political priorities. The Auditor's responsibility is to the people of Utah, not to the programs under audit. That independence allows the office to evaluate whether laws are being followed, whether funds are being used as intended, and whether government is delivering results efficiently and ethically.

Oversight is not about fault-finding for its own sake. It is about clarity, accountability, and improvement. When problems are identified, the goal is transparency and correction, not concealment.

WHY AUDITING PUBLIC FUNDS PROTECTS EVERYONE

Every dollar audited represents public trust. Taxpayers expect their money to be used wisely, legally, and for the purposes promised. Auditing public funds helps ensure that resources are not wasted, misused, or diverted from their intended goals.

Strong auditing protects everyone, whether or not they interact directly with government programs. It helps prevent fraud and inefficiency, strengthens internal controls, and improves how public services are delivered. When government spends responsibly, communities benefit through better services, lower risk, and increased confidence that the system is working as it should.

WHY INDEPENDENCE MUST BE STRUCTURAL, NOT CONDITIONAL

Independence cannot rely on goodwill alone. It must be built into the structure of government itself. Structural independence means the Auditor's authority is protected by law. It means audited entities cannot control the scope, timing, or conclusions of audits. It means the office can initiate work, complete it, and report results without interference or retaliation. This structure protects the integrity of the audit process and ensures that oversight remains effective even when findings are inconvenient or politically sensitive.

When independence is conditional, oversight weakens. When independence is structural, oversight endures.

A SAFEGUARD IN AN INCREASINGLY COMPLEX GOVERNMENT

Modern government is complex. Programs cross agencies, funding streams overlap, and technology moves faster than most systems were designed to handle. As complexity increases, transparency becomes harder for the public to see and harder for decision-makers to manage.

The Office of the Utah State Auditor serves as a safeguard in this environment. Through clear reporting and evidence-based analysis, the office helps explain how government works, where risks exist, and where improvements are needed. This transparency allows lawmakers, agencies, and the public to make informed decisions grounded in facts rather than assumptions.

WHY STRONG OVERSIGHT BENEFITS THE PUBLIC

Oversight is only effective when it is properly resourced. A strong and well-supported Auditor's office can conduct timely, high-quality audits that lead to better management, smarter decisions, and more accountable government.

When oversight is strong, problems are identified earlier, corrections happen faster, and public confidence grows. Transparency increases. Trust is reinforced. Government functions better for everyone.

ACCOUNTABILITY TO THE PEOPLE

The Office of the Utah State Auditor exists to serve the public interest. Its authority comes from the people of Utah, and its work is conducted on their behalf. By maintaining independence, promoting transparency, and holding government entities and elected officials accountable, this office helps ensure that public resources are protected and that government remains worthy of the trust placed in it. ***Independent oversight is not optional, it is essential!***

SCOPE OF AUTHORITY AND RESPONSIBILITY

The Office of the Utah State Auditor serves as the independent auditor of public accounts for the State of Utah. The Office is responsible for overseeing how public funds are managed, safeguarded, and reported across state government and its political subdivisions. This responsibility extends to all public dollars, including state funds, federal funds administered by the state, and funds held by local governments, special districts, and other public entities. Wherever public money is entrusted, the Auditor's authority follows.

The scope of this work is broad by design. Modern government operates through a complex network of agencies, programs, partnerships, contractors, and pass-through funding arrangements. The Office conducts audits and reviews over 1,800 of the state's departments, independent agencies, public corporations, local governments, special districts, and entities that receive or administer public funds. This breadth ensures accountability does not stop at organizational boundaries and that public resources remain protected throughout the full lifecycle of government activity.

Across the Office, work takes many components and methods of performing an audit and cannot be viewed as separate from one another. Financial audits verify the accuracy and reliability of financial statements. Compliance audits ensure that public funds are used in accordance with law and applicable requirements. Performance and special purpose audits evaluate whether government programs are operating efficiently, effectively, and in alignment with legislative intent. The Office also conducts examinations, investigations, and reviews when risks to public funds or public trust are identified, and it monitors whether prior audit recommendations have been implemented.

As government programs grow more specialized and funding streams more layered, oversight must evolve to match that complexity. Federal funding requirements, advanced financial systems, cybersecurity risks, data privacy obligations, and large-scale public investments all demand technical expertise and independent judgment. The Office of the Utah State Auditor exists to meet those demands by providing objective, nonpartisan oversight grounded in professional standards and focused on protecting the public interest.

At its core, this authority is not about control for its own sake. It is about ensuring honesty, integrity, transparency, and accountability in the use of public resources. By maintaining independence and a broad scope of responsibility, the Office serves as a safeguard for taxpayers and a critical check within an increasingly complex system of government.

PROFESSIONAL STANDARDS AND QUALITY ASSURANCE

The Office of the Utah State Auditor is committed to providing objective, reliable, transparent and independent information to improve government performance and accountability. This is realized through adherence to the highest professional standards in all our work. We strive for rigor, objectivity, and consistency in every audit and attestation engagement. This section outlines our dedication to these principles and the internal quality controls we employ to ensure the quality of our work.

COMMITMENT TO GOVERNMENTAL AUDITING STANDARDS

- Our audit engagements are conducted in accordance with Generally Accepted Auditing Standards (GAAS) established by the AICPA and Generally Accepted Government Auditing Standards (GAGAS), commonly referred to as the Yellow Book. These standards, developed by the U.S. Government Accountability Office (GAO), provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence.
- The 2024 revision of Government Auditing Standards is effective for financial audits, attestation engagements, and reviews of financial statements for periods beginning on or after December

- 15, 2025, and for performance audits beginning on or after December 15, 2025. A system of quality management that complies with Government Auditing Standards have been designed and implemented before the December 15, 2025 deadline.
- GAGAS encompasses various types of engagements, including financial audits, attestation engagements, and performance audits. Though identified as titles each of these titles represent the components and methods of performing an audit and cannot be viewed as separate from one another.
 - Financial audits provide independent assessments of whether entities' reported financial information is presented fairly, in all material respects, in accordance with recognized criteria.
 - Attestation engagements cover a broad range of financial or non-financial objectives where the subject matter or an assertion is measured against suitable criteria.
 - Performance audits provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with improving program performance and operations, reducing costs, and contributing to public accountability.
 - A peer review is an evaluation of professional work against established standards by experienced peers. Offices that follow Government Auditing Standards, including the Office of the Utah State Auditor, must undergo an external peer review at least once every three years and make the most recent report publicly available.

INTERNAL QUALITY CONTROLS AND REVIEW PROCESSES

To ensure quality work, the office maintain a comprehensive system of quality management. This system is designed to provide reasonable assurance that The Office of the Utah State Auditor and its personnel fulfill their responsibilities in accordance with professional standards and applicable laws and regulations, and that the Office performs and reports on engagements accordingly. Key elements of the quality control system include:

- **Independence:** The Office adheres to strict independence requirements, both in mind and in appearance, to maintain objectivity and avoid conflicts of interest.
- **Leadership emphasis on quality:** Leadership demonstrates a commitment to quality through their actions and behaviors, setting a tone that reinforces ethical conduct, independence, and professional excellence.
- **Competence:** Staff are assigned to engagements based on their skills, knowledge, and experience, ensuring that they possess the competence needed for their assigned roles. All auditors are required to maintain their professional competence through Continuing Professional Education (CPE).
- **Engagement performance:** Engagement performance is achieved by assigning an engagement partner or director for determining that they have taken overall responsibility for managing and achieving quality on the engagement.
- **Monitoring:** The Office of the Utah State Auditor has established processes to monitor the design, implementation, and operation of the system of quality management to provide a basis for identifying deficiencies and remediating them on a timely basis.
- **Quality:** Quality reviews are utilized to provide an objective evaluation of the engagement team's significant judgments and the conclusions reached. These controls are designed to foster a culture of quality and continuous improvement.

RIGOR, OBJECTIVITY, AND CONSISTENCY

The Office is committed to a rigorous audit process that is based on a systematic and disciplined approach. This includes:

- Thorough planning to define clear audit objectives and scopes.
- Objective and unbiased evidence gathering and analysis.
- Comprehensive documentation to support findings and conclusions.
- A robust review process to ensure the accuracy and reliability of our reports.
- We strive for consistency in our application of auditing standards and methodologies to ensure that our work is comparable and reliable across all engagements.

WHY STANDARDS MATTER TO THE PUBLIC

Government auditing provides the objective analysis and information needed to help improve government performance, accountability, and transparency for the benefit of all Utahns. By adhering to GAAS and GAGAS and maintaining a strong system of quality control, the Auditor's Office enhances public trust and confidence in government. Our independent work provides transparency and accountability, helping to ensure that public resources are used effectively, efficiently, and ethically. These standards promote accountability and help improve government operations and services.

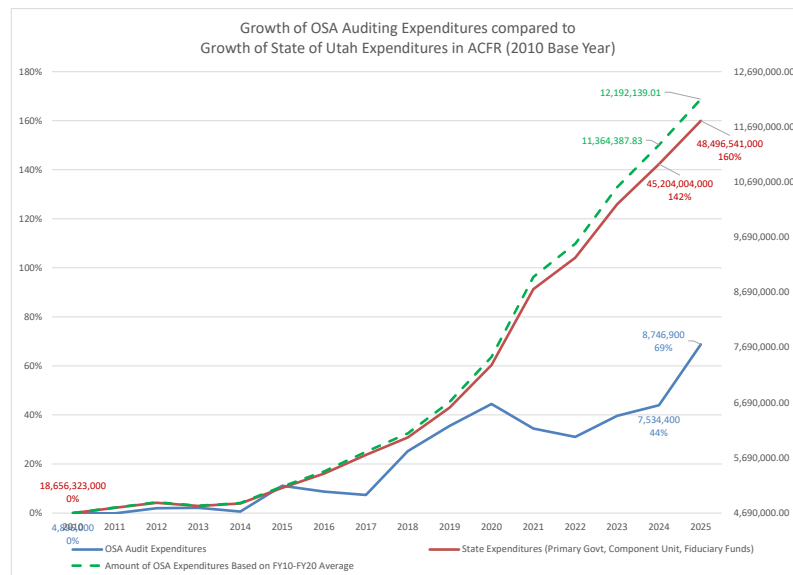
OFFICE BUDGET OVERVIEW AND STEWARDSHIP

GROWTH, COMPLEXITY, AND THE NEED FOR OVERSIGHT CAPACITY

The Office of the Utah State Auditor exists to provide independent oversight of public funds on behalf of Utah citizens. That responsibility has not remained static. Over the last 15 years, both the scale and the complexity of the public finances subject to audit have increased dramatically, while the resources available to perform that oversight have not kept pace.

Exponential Growth in Public Funds Under Oversight

Since 2010, total State of Utah expenditures reflected in the Annual Comprehensive Financial Report have grown by approximately **160%**, increasing from roughly \$18.7 billion to more than \$48.5 billion. Over the same period, auditing expenditures within the Office of the Utah State Auditor increased by approximately 69%.



This divergence is not simply a matter of scale. It represents a widening gap between:

- The volume of public funds flowing through state agencies, component units, and fiduciary structures; and
- The capacity of the Auditor's Office to independently verify, test, and report on those funds.

As public spending grows, the risk exposure to taxpayers grows alongside it. Effective oversight must grow proportionally to maintain the same level of assurance and public confidence.

Complexity Has Increased Faster Than Dollar Amounts

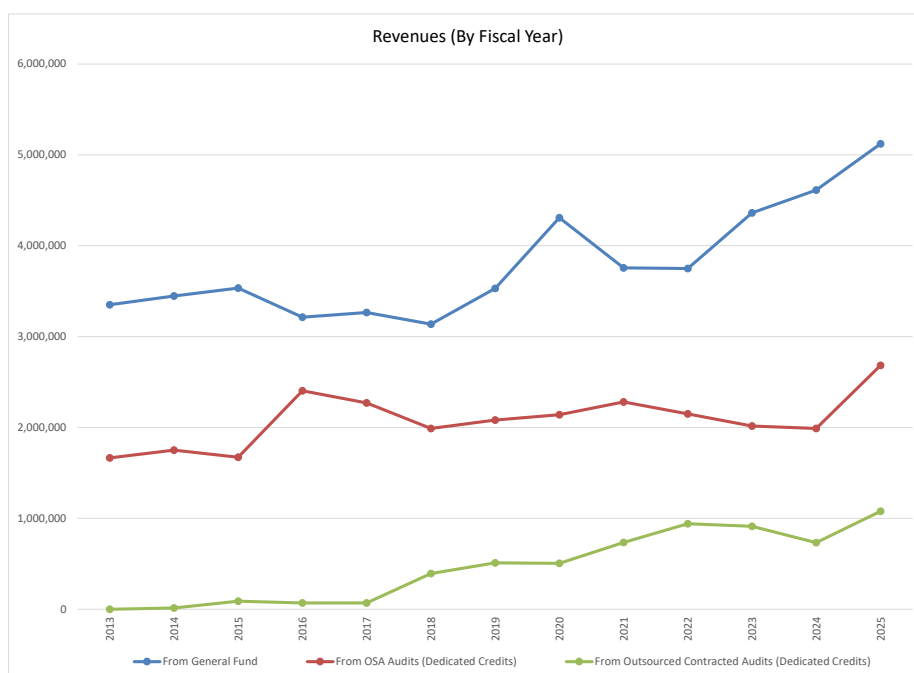
In addition to raw growth, the nature of government finance has become significantly more complex. The Office now audits:

- Increasingly layered funding streams.
- Federal pass through funds and compliance driven programs.
- Specialized financing vehicles and quasi independent entities.
- Sophisticated information systems and data environments.
- Expanded fiduciary and component unit activity.

Each audit now requires deeper technical expertise, more advanced data analysis, and greater professional judgment than comparable audits required a decade ago. Complexity multiplies effort. It does not scale linearly with dollars.

Current Funding Structure Reflects Structural Constraints

The Auditor's Office funding model illustrates this pressure. While dedicated credits—billing to other entities for example, colleges or universities—from audit activity have grown over time, the Auditor's Office remains partially constrained by reliance on non-General Fund sources that fluctuate with workload and statutory authority. State General Fund support has not increased in a manner that reflects the expanded scope of responsibility assigned to the Auditor. This creates a structural imbalance where expectations for oversight continue to rise, while stable capacity does not.



Why Increased Capacity Is Imperative

The Auditor's Office is tasked with ensuring that public funds are:

- Properly accounted for.
- Spent in accordance with law.
- Transparently reported to the public.

That role cannot be fulfilled through efficiency gains alone. At a certain point, capacity becomes the limiting factor. When oversight capacity lags behind responsibility, the risks are clear:

- Reduced audit coverage.
- Longer audit cycles.
- Delayed identification of issues.
- Erosion of public trust.

Transparency Requires Investment

True transparency is not passive. It is the result of independent verification, professional skepticism, and sufficient staffing with the expertise necessary to examine complex financial systems. Investing in the Office of the Utah State Auditor is not an expansion of government for its own sake. It is an investment in accountability, independence, and public confidence.

As the size and complexity of government finances continue to grow, it is imperative that the Office's capacity to oversee those finances grows as well. This budget request reflects the minimum investment necessary to ensure that every citizen receives the transparency and protection they deserve.

Future of the Office of the Utah State Auditor

Governmental auditing requires specialized expertise that cannot be developed quickly or substituted from the private sector. Unlike private industry accounting, governmental accounting operates under a distinct and evolving framework of standards, compliance requirements, and public reporting obligations. As a result, it typically takes one and a half to three years for an accountant to become fully trained and effective as a governmental auditor. During this period, staff must develop proficiency in governmental accounting standards, audit methodologies, federal compliance, and public sector risk assessment. This extended training horizon makes investment in the future of the Office of the Utah State Auditor critical. Sustained funding ensures the Office can recruit, train, and retain auditors capable of applying the most current standards, preserving institutional knowledge, and providing high quality oversight as government finance continues to grow in both size and complexity.

OFFICE OF THE UTAH STATE AUDITOR





WORKFORCE EXCELLENCE

The Office of the Utah State Auditor relies on a highly skilled, professionally diverse workforce to carry out independent oversight of public funds in an increasingly complex government environment. Staff are organized by division, role, and seniority to align expertise with risk and ensure consistent quality across audits, reviews, and investigations. Employees bring specialized education in fields such as accounting, finance, data analytics, and law, with many holding advanced degrees and professional certifications that require ongoing ethical and technical training. Long-term retention within the Office preserves critical institutional knowledge of Utah's governmental systems, enabling informed, longitudinal oversight that newer organizations cannot replicate. Compensation reflects the high level of responsibility, independence, and judgment required of employees entrusted with sensitive financial information and public audit authority. Together, this workforce embodies the expertise, continuity, and professional standards essential to fulfilling the Office's constitutional and statutory responsibilities to the public.

WORKFORCE CAPACITY AND COMPLEXITY

The scope and complexity of the Office's work have increased significantly over time. Public programs now operate through layered funding models, shared services, technology platforms, federal pass-through dollars, and third-party contractors. Audits that once focused primarily on financial accuracy now require deeper analysis of internal controls, data systems, cybersecurity risks, performance outcomes, and compliance with overlapping state and federal requirements. As a result, each audit demands more specialized expertise, more time, and more coordination than in prior years.

While responsibilities have expanded, staffing levels have not kept pace with this growth in complexity. The Office is responsible for a steadily increasing number of entities, programs, and funding streams, yet workforce capacity has remained relatively constrained. Advances in technology and efficiency tools have improved some processes, but they cannot replace the professional judgment, subject-matter expertise, and independence required to evaluate complex government operations. Each additional responsibility adds to the workload carried by a finite number of qualified professionals.

When capacity lags behind responsibility, risk increases. Limited staffing can reduce the frequency or depth of audits, delay follow-up on prior findings, and restrict the Office's ability to respond quickly to emerging issues. Over time, these pressures can erode preventive oversight and shift the focus toward reacting to problems after they have already affected public funds or public trust. The risk is not theoretical. Insufficient capacity creates blind spots in an environment where complexity already obscures visibility.

Effective oversight requires more than authority alone. It requires a workforce sized and skilled to meet the demands of modern government. Maintaining adequate capacity is essential to ensure audits remain timely, thorough, and independent, and that the Office can continue to identify risks early, enforce accountability, and protect public resources in an increasingly complex operating environment.

OUR PEOPLE

The effectiveness of the Office of the Utah State Auditor depends on the people who carry out its work. Auditing public funds at the scale and complexity of modern government requires highly skilled professionals with specialized training, sound judgment, and a deep understanding of public finance and accountability. The Office maintains high standards for employment to ensure that every audit, review, and investigation is conducted with competence, independence, and integrity.

Staff within the Office are organized by division to reflect distinct areas of responsibility, expertise, and oversight. Within each division, employees are further grouped by role and seniority, recognizing the progression of responsibility and the depth of experience required for increasingly complex work. This structure allows the Office to deploy the right expertise to the right risks while maintaining consistent quality across all engagements.

The Office's workforce reflects a wide range of educational backgrounds relevant to public oversight, including accounting, finance, economics, public administration, information systems, data analytics, and law. Many employees hold advanced degrees and professional certifications that require ongoing education and adherence to rigorous ethical standards. These credentials support the Office's ability to audit complex financial systems, evaluate performance, assess compliance, and respond to emerging risks in government operations.

Retention of institutional knowledge is a critical strength of the Office. Many employees have dedicated years of service to the Office of the Utah State Auditor, developing an understanding of Utah's governmental structure, funding mechanisms, and long-term policy impacts. This continuity allows the Office to identify patterns over time, evaluate whether corrective actions have been sustained, and provide informed oversight that newer organizations cannot replicate.

The cost of staffing reflects the skill, responsibility, and independence required to perform this work effectively. Employees are entrusted with access to sensitive financial information, audit authority over public entities, and responsibilities that directly affect public confidence in government. Competitive compensation is essential to attract and retain professionals capable of exercising independent judgment, resisting external pressure, and upholding the Office's nonpartisan mission.

The following pages provide a complete listing of Office personnel, organized by division and role, and include each employee's education, professional certifications, years of service with the Office, and photograph. Together, these individuals represent the expertise, continuity, and professional standards that enable the Office of the Utah State Auditor to fulfill its constitutional and statutory responsibilities on behalf of the public.

ORGANIZATIONAL STRUCTURE AND WORKFORCE EXCELLENCE



TINA CANNON
State Auditor

The organizational structure of the Office of the Utah State Auditor (OSA) is designed to support independent oversight across the full scope of the Office's responsibilities. The list on the following page reflects the complete structure of the Office, with all departments and divisions represented. This structure aligns specialized expertise with defined areas of oversight while maintaining clear lines of accountability, coordination, and leadership. By organizing the Office in this manner, the Auditor ensures that complex audit, compliance, and investigative work is conducted efficiently, consistently, and in accordance with professional standards.



JASON ALLEN
Financial Audit
25 Years with OSA
CPA, CFE, Master's In Accounting, Bachelor's



DOUGLAS SEAGER
Financial Audit
35 Years with OSA
CPA, Master's In Accounting, Bachelor's



CALEB TINDALL
Financial Audit
7 Years with OSA
CPA, Master's In Accounting, Bachelor's



GREGG HASTINGS
Financial Audit
31 Years with OSA
CPA, Master's In Accounting, Bachelor's



NATHAN JOHANSEN
Financial Audit
8 Years with OSA
CPA, CIA, CFE, Master's In Accounting, Bachelor's



HOLLY BISHOP
Financial Audit
4 Years with OSA
Master's In Accounting, Bachelor's



BERTHA LUI
Financial Audit
32 Years with OSA
CPA, Master's In Accounting, Bachelor's



JORDAN KATTELMAN
Financial Audit
6 Years with OSA
CPA, Master's In Accounting, Bachelor's



SHAWN EVANS
Financial Audit
4 Years with OSA
Master's In Accounting, Bachelor's



MORGAN HIRSCHI

Financial Audit

4 Years with OSA

CPA, Master's In Accounting, Bachelor



BRETT FRANDSEN

Financial Audit

2 Years with OSA

CPA, Master's In Accounting, Bachelor's



JACOB WINTERS

Financial Audit

Less Than 1 Year with OSA

Master's In Accounting, Bachelor's



ZACKERY KING

Financial Audit

Less Than 1 Year with OSA

CPA, CFE, Master's of Public Administration,
Bachelor's



MUHAMMAD KHAN

Financial Audit

1 Year with OSA

Master's In Accounting, Bachelor's



AVA DANKO

Financial Audit

Less Than 1 Year with OSA

Working Towards Bachelor's



JOANNA SOH

Financial Audit

4 Years with OSA

CPA, Master's In Accounting, Bachelor's

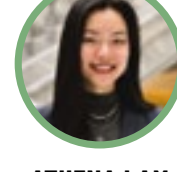


MEGAN MURDOCK

Financial Audit

Less Than 1 Year with OSA

Master's In Accounting, Bachelor's



ATHENA LAM

Financial Audit

1 Year with OSA

Bachelor's in Accounting, Working Towards
Master's

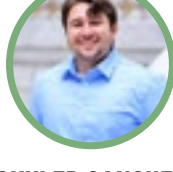


DAVIS WESCHE

Financial Audit

5 Years with OSA

Master's In Accounting, Bachelor's



SKYLER SANCHEZ

Financial Audit

2 Years with OSA

Master's In Accounting, Bachelor's



JACOB TREE

Financial Audit

Less Than 1 Year with OSA

Master's In Accounting, Bachelor's



TAYLOR WHITMAN

Financial Audit

5 Years with OSA

CPA, Master's In Accounting, Bachelor's



TIMOTHY SAUNDERS

Financial Audit

1 Year with OSA

Bachelor's in Accounting



JULIE WRIGLEY

Special Projects - Fraud

29 Years with OSA

CPA, CFE, Master's In Accounting, Bachelor's



LESLIE LARSEN
Special Projects – Fraud
 30 Years with OSA
 CPA, CFE, Masters Of Business Administration,
 Bachelors



MARK MEYER
Privacy Audit
 1 Year with OSA
 Certified Information Privacy Officer (CIPM)
 (IAPP), Security+ CE, Records Officer
 Certification



SCOTT WILBUR
Local Government
 Less Than 1 Year with OSA
 Bachelors



DAVID ADAMS
Special Projects – Fraud
 3 Year with OSA
 CPA, CIA, Masters In Accounting, Bachelors



BON LEE
Privacy Audit
 1 Year with OSA
 Master's in Public Administration, Bachelors



ALEXANDER NIELSON
Data Analytics/Transparency
 5 Years with OSA
 Bachelors of Mathematics



KIMBERLEE BECK
Special Projects – Fraud
 5Years with OSA
 CPA, CFE, Masters In Accounting, Bachelors



SETH OVESON
Local Government
 7 Years with OSA
 CPA, PhD in Accounting,
 Masters In Accounting, Bachelors



TALMAGE ANDERSON
Data Analytics/Transparency
 Less Than 1 Year with OSA
 Bachelors in Applied Statistics and Analytics,
 Minor in Economics, Neo4j Certified
 Professional



NORA KURZOVA
Privacy Audit
 3 Years with OSA
 Juris Doctorate, Masters, Bachelors



SCOTT, HADLEY
Local Government
 1 Year with OSA
 Bachelors in Accounting



ETHAN ASLAMI
Data Analytics/Transparency
 1 Year with OSA
 Master in Business Analytics, Bachelor
 in Quantitative Analysis of Markets and
 Organizations, Bachelor in International
 Studies, Emphasis on Foreign Relations
 and Security



SAMANTHA STEFFENSEN
Privacy Audit
 5 Years with OSA
 CPA, Masters in Accounting, Audit
 and Information Systems, Bachelor



PARKER VAN EERDEN
Local Government
 3 Years with OSA
 Masters of Public Administration, Bachelors



JULIEN COUNTS

Data Analytics/Transparency

1 Year with OSA

Masters in Economics, Graduate Certificate in Statistics, Data Analytics Bootcamp Certificate, Bachelor - Economics, Bachelor - Sociology



ROMNEY OAKS

Data Analytics/Transparency

Less Than 1 Year with OSA

BS Statistics, MS Healthcare Informatics, SAS Certified Specialist



BJ GRIFFIN

Chief of Staff

Less Than 1 Year with OSA

Bachelors



NIRAJ KUMAR TIWARI

Data Analytics/Transparency

Less than 1 Year with OSA

Certificates in: Fundamentals of Graphic Design, UI/UX Design Specialization, Search Engine Optimization (SEO), QUALTRICS XM, Python Development Professional - Microsoft



TRISTAN OLCOTT

Data Analytics/Transparency

Less Than 1 Year with OSA

Master in Cybersecurity Management, Bachelors, Practical Network Penetration Tester, Practical Junior Penetration Tester, CompTIA Security+



KADEN MADSON

Administrative

Less Than 1 Year with OSA

Bachelors



BENJAMIN LARIVIERE

Data Analytics/Transparency

3 Years with OSA

Masters in Education, Masters in Public Policy, Bachelors



MATT STILLMAN

Data Analytics/Transparency

Less Than 1 Year with OSA

Bachelor, AWS Certified Cloud Practitioner certificate



SYDNEY OHLENSEHLEN

Administrative

Less Than 1 Year with OSA

Bachelors



KRAMER MCCAUSLAND

Data Analytics/Transparency

4 Years with OSA

Bachelor in Mathematics Bachelor in Philosophy, Certification in Data Analytics



RAHN RAMPTON

Communications

1 Year with OSA

Masters, Bachelors



BROOKE RUSSELL

Administrative

8 Years with OSA

Bachelors



AMANDA TEERLINK

Administrative

6 Years with OSA

Masters, Bachelors

FINANCIAL AUDIT DIVISION

The Financial Audit Division provides the public, the State Legislature, and the Governor with objective and reliable information about Utah's financial condition by conducting financial and compliance audits and attestation engagements. The division examines state agencies, colleges and universities, and other entities that are controlled by or financially accountable to the state, ensuring that public resources are managed responsibly and transparently. Its work focuses on evaluating internal controls over financial reporting and compliance, testing adherence to applicable federal and state requirements, assessing the fairness of financial statement presentation, and identifying deficiencies. Through these efforts, the division supports informed decision making by those charged with governance and strengthens accountability to the citizens of Utah.





FINANCIAL AUDIT DIVISION

MISSION

The Financial Audit Division (Financial Audit) provides the State Legislature, the Governor, and the citizens of Utah with objective information about the state's financial condition. Through financial and compliance audits and attestation engagements, Financial Audit aids the legislature and others charged with governance ensuring that state government is accountable to the citizens of Utah.

WHAT THE DIVISION DOES

Financial Audit performs financial and compliance audits and attestation engagements on state agencies, colleges and universities, and other independent entities controlled by and financially accountable to the state. The objectives of financial and compliance audits are:

- To consider the entity's internal control over financial reporting as a basis for designing audit procedures to express an opinion on the financial statements;
- To test the entity's internal control over compliance and test compliance with certain applicable federal program requirements to express an opinion in the entity's compliance with those requirements;
- To determine the fairness of the presentation of the financial statements; and
- To recommend appropriate actions to correct deficiencies.

FISCAL YEAR HIGHLIGHTS

Financial Audit released 38 reports during the year ended June 30, 2025 with another 21 audits completed or in progress by December 31, 2025. Two major endeavors for Financial Audit are the financial audit of the State of Utah's Annual Comprehensive Financial Report and the compliance audit of the State of Utah's Single Audit Report.

STATE'S ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR):

The ACFR presents the State's financial position and activities for the fiscal year following the accounting standards set by the Government Accounting Standards Board (GASB). The ACFR provides comprehensive information structured into introductory, financial (auditor opinion, financial statements, and notes), and statistical sections to give readers a full picture of the State of Utah's finances and trends.

The financial statements in the ACFR consist of government wide and fund financial statements. Governmental funds and activities are generally financed through taxes, intergovernmental revenues, and certain other revenues. Enterprise and internal service funds are business type activities that are financed in whole or in part by fees charged to external parties for goods or services. Fiduciary funds account for activities held by the State in a trustee or custodial capacity for others and cannot be used to support the State's own programs. Component units are organizations that are legally separate, do not provide services exclusively to the State, but are controlled by the State through the appointment of a majority of the board members and are determined to be financially accountable to the State.

The audits of the State's ACFR for fiscal year 2024 was completed on December 17, 2024 and for fiscal year 2025 on December 23, 2025. The audit covered \$58.1 billion and \$48.5 billion in revenues and expenditures, respectively for fiscal year 2025, which was an increase of 4.09% in revenues and 7.26% in expenditures over fiscal year 2024.

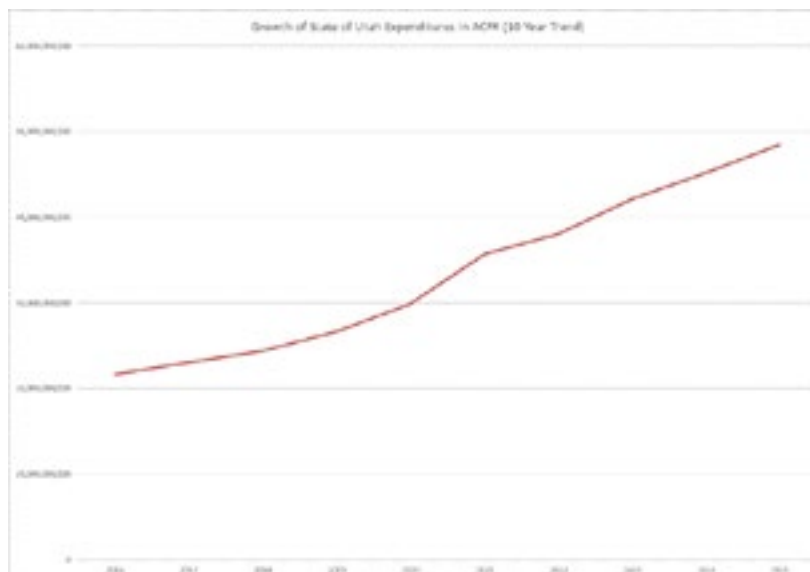
REVENUES/ADDITIONS

<i>Amounts in Thousands</i>	<i>FY 2025</i>	<i>FY2024</i>	<i>Change</i>
Governmental Funds	\$24,779,233	\$23,669,654	4.69%
Enterprise Funds	1,165,505	1,129,944	3.15%
Internal Service Funds	530,833	489,975	8.34%
Fiduciary Funds	16,457,848	13,962,895	17.87%
Component Units	15,180,125	16,577,398	-8.43%
TOTAL REVENUES/ADDITIONS	\$58,113,544	\$55,829,866	4.09%

EXPENDITURES/DEDUCTIONS

<i>Amounts in Thousands</i>	<i>FY 2025</i>	<i>FY2024</i>	<i>Change</i>
Governmental Funds	\$24,038,676	\$22,596,317	6.38%
Enterprise Funds	848,724	817,464	3.82%
Internal Service Funds	531,257	490,213	8.37%
Fiduciary Funds	9,037,971	8,535,759	5.88%
Component Units	14,039,913	12,775,368	9.90%
TOTAL EXPENDITURES/ DEDUCTIONS	\$48,496,541	\$45,215,121	7.26%

The total expenditures/deductions reported in the ACFR for the past 10 years has increased from \$22.7 billion in fiscal year 2016 to \$48.5 billion in fiscal year 2025, a 113.9% increase.



STATE'S SINGLE AUDIT REPORT:

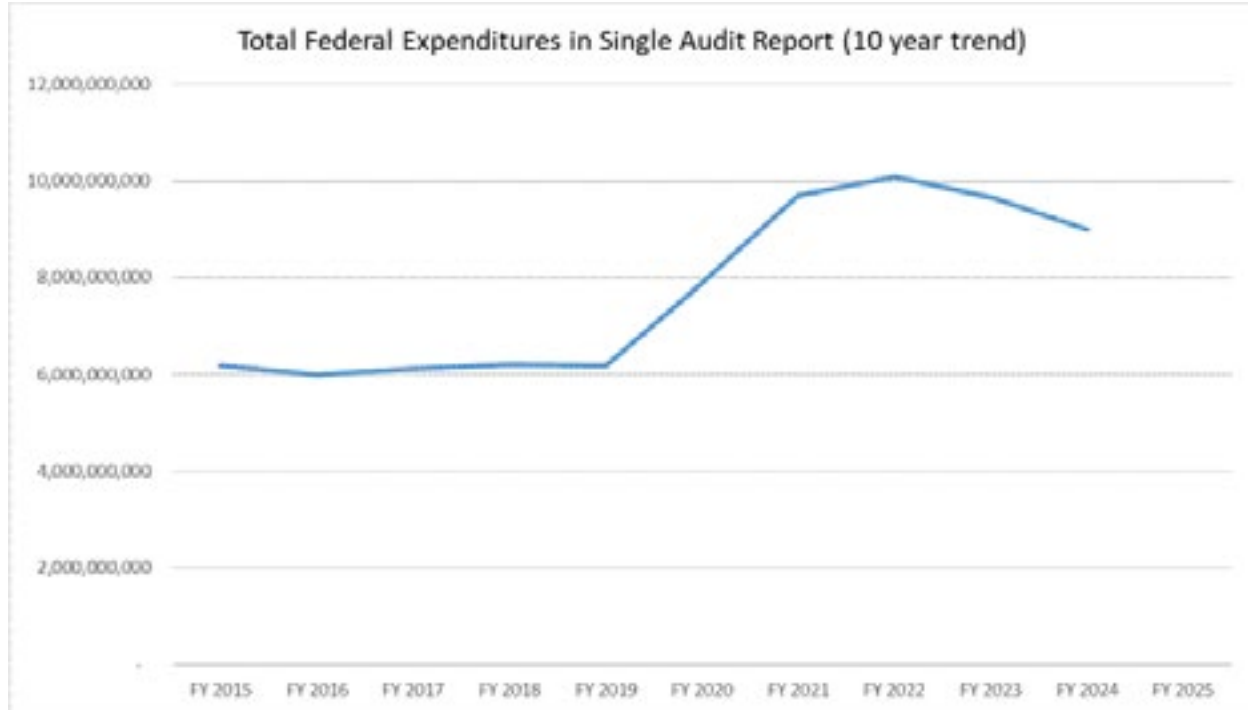
The Single Audit is a comprehensive financial and compliance audit required by the federal government to ensure federal funds are spent correctly and in compliance with federal rules Uniform Guidance 2 CFR Part 200 and specific federal program requirements. The single audit provides assurance to the federal government about the State's proper stewardship of taxpayer money by evaluating internal controls, financial statements, and adherence to federal award terms.

Utah's Single Audit report is a state wide report covering the state and its component units. The state expended \$9.0 billion in federal awards during fiscal year 2024. Financial Audit tested 18 federal programs, which accounted for \$5.6 billion (62.5%) of the total federal expenditures. The 18 federal programs tested include:

<i>Federal Program</i>	<i>Number of Findings</i>
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	
Military Operations and Maintenance	
Housing Trust Fund Loans	2
Fish and Wildlife Cluster	
Homeowner's Assistance Fund (COVID-19)	1
Coronavirus State and Local Fiscal Recovery Funds (COVID-19)	3
Title I Grants to Local Educational Agencies	
Education Stabilization Fund (COVID-19)	
Supporting Effective Instruction State Grants	
Immunization Cooperative Agreements	
Epidemiology and Laboratory Capacity for Infectious Diseases	
Temporary Assistance for Needy Families (TANF)	1
Child Support Enforcement	
Refugee and Entrant Assistance	2
Foster Care Title IV-E	
Children's Health Insurance Program (CHIP)	1
Medicaid Cluster	3
Research and Development (R&D) Cluster	2
Total Findings	15

The Single Audit Report for fiscal year 2025 is in progress and is expected to be completed by the March 31, 2026 federal deadline.

The total federal expenditures reported in the Single Audit Report for the past 10 years has increased from \$6.2 billion in fiscal year 2015 to \$9.0 billion in fiscal year 2024, a 45.5% increase.



OTHER FINANCIAL STATEMENT AND ATTESTATION ENGAGEMENTS:

In addition to the State's ACFR and Single Audit Reports, Financial Audit performed audits and/or attestation engagements (agreed-upon procedures) for fiscal year 2024 on the following entities:

- Salt Lake Community College - Financial statement audit
- Snow College - Financial statement audit
- Southern Utah University - Financial statement audit and NCAA agreed-upon procedures
- University of Utah - Financial statement audit and NCAA agreed-upon procedures
- Utah State University - Financial statement audit and NCAA agreed-upon procedures
- Utah State University Edith Bowen Laboratory School - Financial statement audit and State Compliance audit
- Utah Tech University - Financial statement audit and NCAA agreed-upon procedures
- Utah Valley University - Financial statement audit
- Weber State University - Financial statement audit and NCAA agreed-upon procedures
- Bridgerland Technical College - Financial statement audit
- Davis Technical College - Financial statement audit
- Dixie Technical College - Financial statement audit
- Mountainland Technical College - Financial statement audit
- Southwest Technical College - Financial statement audit
- Tooele Technical College - Financial statement audit

- Uintah Basin Technical College - Financial statement audit
- Point of the Mountain State Land Authority - Agreed-upon procedures
- STEM Foundation - Agreed-upon procedures
- Utah Capital Investment Corporation / Fund of Funds - Financial statement audit
- Utah Inland Port Authority - Financial statement audit
- Utah Innovation Lab/Fund - Agreed-upon procedures
- Utah Lake Authority - Agreed-upon procedures
- Utah Navajo Trust Fund - Financial statement audit
- Utah State Fair Corporation - Financial statement audit

OTHER ENGAGEMENTS:

Financial audit also performs other engagements and limited reviews on different state departments and programs. During the period from July 1, 2024 to December 31, 2025, Financial Audit issued reports on:

- Department of Alcoholic Beverage Services
- State Board of Education Minimum School Program
- Special Needs Opportunity Scholarship Program
- Carson Smith Scholarship Program
- Utah Fits All Scholarship Program
- Special Purpose License Plates

METRICS AND CAPACITY

Over the past five years, the State created several new entities that have become increasingly more significant and complex as these entities ramp up their operations to fulfill their missions. Such entities include:

- Point of the Mountain State Land Authority
- STEM Foundation
- Utah Fairpark Area Investment and Restoration District
- Utah Inland Port Authority
- Utah Innovation Lab / Utah Innovation Fund

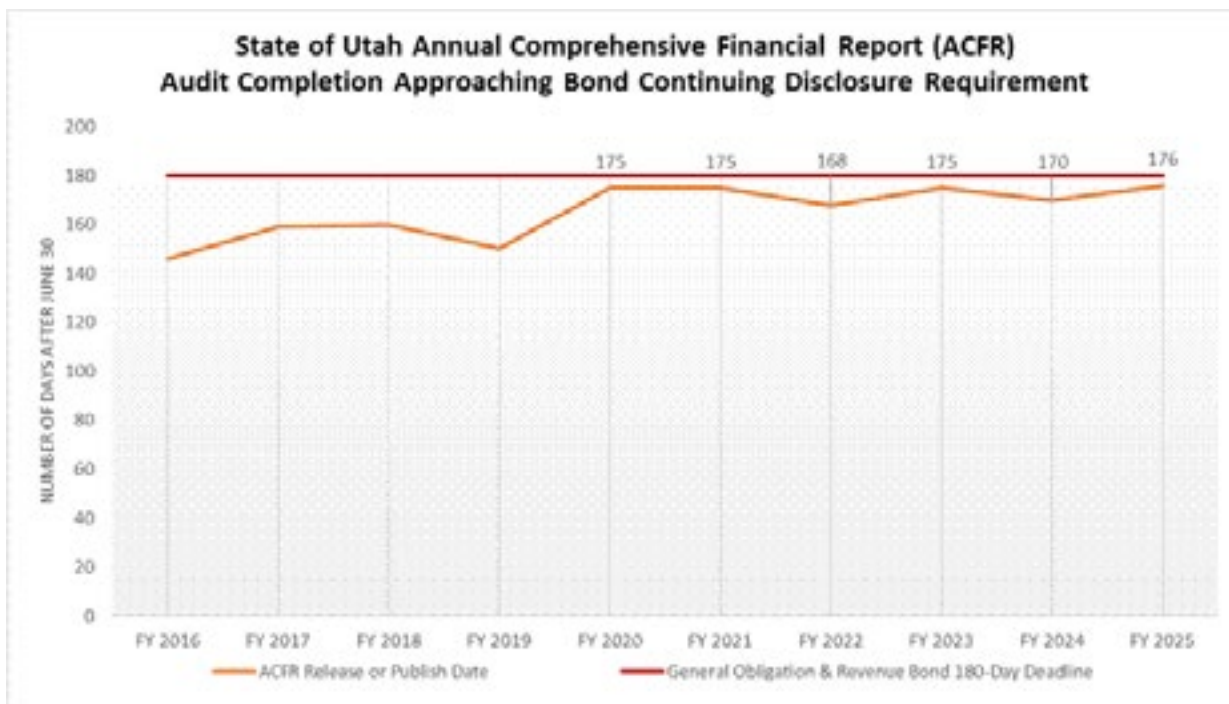
This growth in entities and the associated financial activities is not just limited to the State. Several new component entities have also been created within these newly created entities and other entities like colleges and universities.

Over the past several years, the number of people entering the accounting profession has decreased significantly, coupled with other internal and external budgetary, political, personnel factors and pressures, has resulted in Financial Audit having 10 fewer people from its high in fiscal year 2018 compared to fiscal year 2025 (see following page).

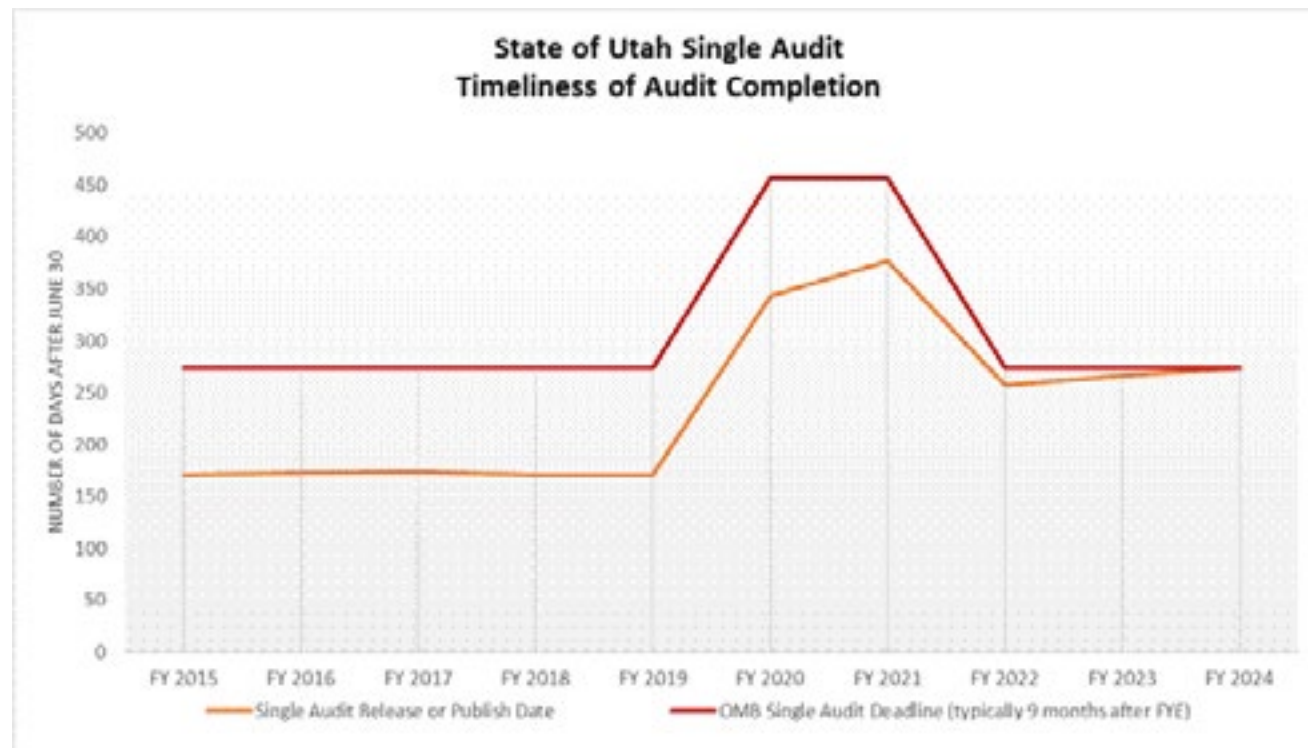
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Financial Audit Headcount, including part time interns, by fiscal year	37	34	38	34	32	31	31	29	26	28
Average Years of Service in Financial Audit personnel on Dec 31	7.67	6.31	7.56	7.61	8.37	7.60	8.18	7.62	8.62	9.32

A focus on increasing compensation to market rates for Financial Audit staff in the last two years has contributed to retention and being able to attract staff with auditing experience. The number of experienced audit staff and staff developing audit expertise, not only within Financial Audit, but also within the various state agencies, colleges and universities, and other independent state agencies that handle financial transactions and prepare financial statements to be audited (who are also impacted by personnel shortages and budget restraints), has had a significant impact on audit quality and timely completion of audits.

The State of Utah and many of the colleges and universities and independent state entities have statutory deadlines, in addition to bond reporting deadlines that could impact bond ratings, if missed. Financial Audit schedules personnel and resources to meet every deadline in a timely manner; however, timely completion is also heavily dependent on the preparedness of the entities being audited. Financial Audit personnel have historically worked overtime from September through the completion of the State's ACFR to help ensure the audit deadline is met. Since fiscal year 2020, the completion date for the audit of the State's ACFR has bumped up to the 180 day (past fiscal year-end) bond deadline as shown below.



The federal Office of Management and Budget (OMB) requires the State to submit the Single Audit Report by March 31, typically 9 months (or 274 days) after fiscal year end, unless the OMB extends the deadline. (Note: OMB extended the deadline by an additional 6 months because of COVID-19 relief funding during fiscal years 2020 and 2021). Financial Audit has met the OMB deadline, but again the audit completion date has bumped up against that deadline for the past 3 years as shown below, mainly due to the continuing coronavirus relief program expenditures, delays in receiving data from entities and limited staff resources to get both financial and single audits all completed on time.



OFFICE EFFICIENCY AND COMPETITIVE COST

The Auditor's Office will occasionally enter into contracts with outside CPA firms to perform specific work. Contracts and proposals for contracts for this work include professional billing rates, delineated at progressive levels of professional experience. The Auditor's office also maintains billing rates, at similar staff levels of professional experience.

As demonstrated in the chart below, billing rates for all levels of professional staff at the Auditor's Office are at a substantially lower rate than private practice CPAs. This efficiency and cost savings is considerable for the state and reinforces the position, that as far as is possible—given expertise and workload limitations—auditing work is most efficiently and cost effectively performed by the Auditor's Office.

<i>FY25 Billing Rates</i>	<i>The Auditor's Office</i>	<i>CPA Firm Average</i>	<i>% Above The Auditor's Office</i>
Director/Partner	239.00	417.59	75%
Manager/Supervisor	205.00	279.78	36%
Senior	136.00	199.10	46%
Staff/Professional	104.00	151.12	45%
Intern/Entry Staff	60.00	116.25	94%
Administrative	97.00	102.00	5%

NOTABLE IMPACTS

The audits performed by Financial Audit are a vital tool to give readers, including policy makers, bond holders and rating agencies, federal funding agencies, and Utah citizens and taxpayers, a full objective picture of the State's financial condition and trends that aid these stakeholders hold the state government accountable.

GOALS FOR THE COMING YEAR

In the coming year, Financial Audit will continue to recruit, train, and retain audit personnel including contracting with other CPA firms as necessary, to ensure the quality, depth, and objectivity of the audit reports produced. Financial Audit continuously strives to find ways to improve and increase efficiency through communication, use of technology, and collaboration with other personnel within the office. The efforts of Financial Audit provide increased governance, transparency, and accountability across state government.

STATE AND LOCAL GOVERNMENT DIVISION

The State and Local Government Division assists local governments by promoting sound governance and compliance with state statutes and generally accepted accounting principles. The division reviews financial reports submitted by local entities, communicates identified errors for correction, and issues statewide auditor alerts when concerns extend beyond a single organization. It maintains the uniform accounting manual and related guidance through the local government resource center, provides training to local officials, and supports consistent application of accounting standards. In addition, the division conducts quality reviews of CPA firm work papers to ensure adherence to auditing standards and offers procedures and training to strengthen the quality of state compliance audits.





STATE AND LOCAL GOVERNMENT DIVISION

MISSION

The State and Local Government Division (Division) assists local governments to improve governance and statutory compliance.

WHAT THE DIVISION DOES

The Division reviews reports submitted by local governments for compliance with state statute and generally accepted accounting principles. Errors are communicated back to local governments to correct problems. If issues arise that are not isolated to one entity, the Division issues auditor alerts to provide general statewide guidance regarding the concern. The Division maintains the uniform accounting manual and other guidance on the local government resource center as well as providing training to local government officials. The Division performs quality reviews of CPA firm work papers to ensure compliance with auditing standards as well as providing those firms with procedures and training on how to perform state compliance audits.

FISCAL YEAR HIGHLIGHTS

The local government Division was able to maintain its goal of reviewing financial submissions within 30 days for budgets and 60 days for all other report types even with an 18% increase in report submissions from 2024. Timely responses on submissions are important so governing bodies don't operate on incorrect data. The local government Division also provided statutorily required board member training to 1,165 individuals. Additionally, 1,887 individuals were trained in Utah open and public meeting laws through the State Auditor's Office in 2025.

METRICS AND CAPACITY

The chart below shows the number for report submissions reviewed by the Office in 2025. The report submissions show an increase of 938 reports or 18% over 2024.

Report Type	2025	2024
Budgets	1,522	1,414
Financial Reports	1,986	1,558
Financial Certifications	1,080	991
Other Reports	1,619	1,306
Total	6,207	5,269

NOTABLE IMPACTS

The Office issued five Auditor Alerts in 2025 to raise awareness of issues affecting local governments for financial reporting, transparency and the use of peer to peer payment applications. The Office has also participated in various training events on a number of topics requested by local governments and their affiliated associations.

GOALS FOR THE COMING YEAR

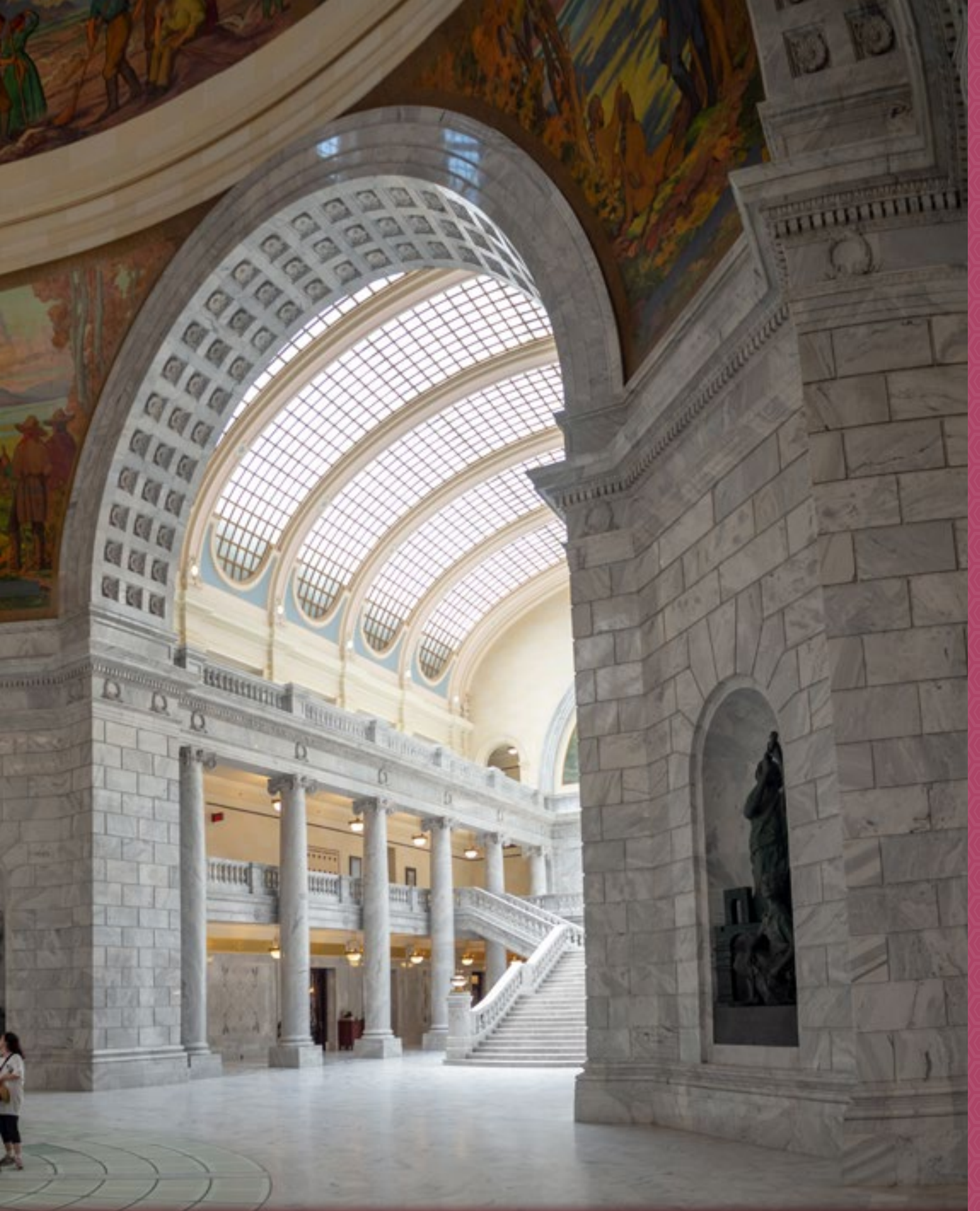
The first major priority for 2025 will be to provide clarification on financial reporting issues regarding component units in the state. This issue was brought to our attention in 2025 and an Auditor Alert was issued. The Division will work with both the legislature and local governments in 2025 to ensure local governments are compliant with GASB reporting standards, especially as it pertains to component units.

Additionally, the Division looks forward to implementing improvements to the state reporting and training websites to improve efficiency and resources for local entities. Due to the complexity of issues the Division oversee and workload projections the IState and Local Government Division hopes to add an additional qualified staff member to be able to timely assist local governments with their questions, concerns and reporting requirements.

STATE PRIVACY AUDIT DIVISION

The State Privacy Auditor Division protects Utahns' privacy by independently overseeing how government entities collect, use, store, share, and safeguard personal data, strengthening public trust through risk-based audits and transparent reporting. Using a structured, code-grounded framework built on the Government Data Privacy Act and Generally Accepted Government Auditing Standards—and informed by laws such as FERPA, HIPAA, and the Student Data Protection Act—the Division evaluates high-risk privacy practices across state and local governments, issues formal recommendations when gaps are found, maintains public-facing information on the privacy practices of roughly 1,600 entities, develops and updates statewide privacy audit standards, and provides an accessible pathway for anyone to request a privacy audit, including anonymous submissions through the State Auditor Hotline.





STATE PRIVACY AUDITOR DIVISION

MISSION

The State Privacy Auditor Division (SPA Division) protects the privacy rights of Utahns by providing oversight of governmental entities' practices related to the collection, use, storage, sharing, and safeguarding of personal data. The SPA Division strengthens public trust by identifying privacy risks, assessing compliance, and reporting when practices fall short of policy.

WHAT THE DIVISION DOES

The State of Utah holds some of the most sensitive information about its residents, including identifiers, health information, education records, location data, and law enforcement information. The SPA Division exists to independently evaluate whether this information is handled responsibly and in accordance with law and best practices. To support this work, The Office uses a structured, code-grounded audit framework with auditable objectives that help ensure audits are consistent, risk-based, and aligned with current legal requirements.

The Office of the State Auditor built its Privacy Audit Framework based on the Utah Code §63A-19: Government Data Privacy Act (GDPA) and the Generally Accepted Government Auditing Standards (GAGAS). The State Privacy Auditor will audit governmental entity's privacy practices that poses the greatest risk to individuals' privacy based on criteria outlined in GDPA, Family Educational Rights and Privacy Act (FERPA), Health Insurance Portability and Accountability Act of 1996 (HIPAA), Student Data Protection Act (SDPA), and other industry best practices. As the GDPA and the privacy landscape continues to evolve, The Office's audit framework will continue to progress and advance its audit plan and procedures accordingly to ensure that its scope and coverage remains aligned with the updated law.

The Division's work is grounded in four core functions:

1. **Conduct privacy audits of state agencies and local government entities.** These audits examine governance structures, data practices, safeguards, retention and deletion protocols, vendor and data sharing controls, and how privacy protections operate in practice. When audits identify gaps, formal recommendations are issued to the audited entity and its legislative regulator.
2. **Maintain public facing information on the privacy practices** of approximately 1,600 governmental entities statewide. This transparency directly benefits residents by supporting accountability across the public sector.
3. **Develop and maintain the State's privacy auditing standard** and related audit procedures to ensure audits are consistent, objective, and defensible.
4. **Provide a public pathway for privacy audit requests**, including anonymous submissions through the State Auditor Hotline. Privacy audits may be requested by any individual and submitted anonymously.

FISCAL YEAR 2025 HIGHLIGHTS

Fiscal Year 2025 included a major statutory transition that expanded the role from State Privacy Officer to State Privacy Auditor and broadened jurisdiction to include both state and local governmental entities. The statutory change shifted the function toward independent auditing and away from implementation assistance, reinforcing a clear separation between program guidance and oversight.

Key accomplishments this year include the following:

PRIVACY HEALTH CHECKS

The Division completed 11 privacy health checks to assess privacy maturity and identify higher risk areas for

future audit focus. Most reviewed entities operated at an ad hoc maturity level, meaning privacy processes were informal, inconsistent, or undocumented. Two entities were assessed at a nonexistent maturity level, with significant gaps across administrative, technical, and physical safeguards.

PRIVACY IMPACT ASSESSMENTS

Before the statutory transition, The Division assisted entities with 24 Privacy Impact Assessments. These assessments helped entities identify inherent risk, understand residual risk, and prevent over-collection and over retention of data, particularly when implementing emerging technologies such as generative Artificial Intelligence (AI).

LEGISLATIVE REVIEW

During the 2025 General Session, the Division reviewed 310 bills, including substitutes, to assess privacy impacts and provide technical feedback when requested. Several high impact bills addressed victim and witness privacy, limits on biometric data collection, and guardrails for law enforcement use of AI.

PUBLIC PRIVACY ALERTS

The Division issued seven privacy alerts addressing topics such as generative AI risk, AI enabled scams, post breach marketing practices, data inventories, drone related risks, automatic license plate readers, and risks associated with internationally based AI services.

EARLY AUDITS

Following the transition, the SPA launched two privacy audits and conducted a statewide audit of 1,614 governmental websites to assess the presence of website privacy notices. The Division found that 41% of audited entities did not display any form of privacy notice on their website.

TARGETED SURVEYS

The AI Risk Assessment Survey went to 140 governmental entities and received 118 responses (84% response rate). Seventy-four percent of respondents reported using AI, identifying 216 AI systems. Only 24% of those systems had a risk assessment completed and just 16% had a completed Privacy Impact Assessment.

The Library Data Collection Survey was sent to 138 libraries and received 78 responses. Sixty-five percent of respondents reported having no incident response plan or were unsure whether one existed. Only 12 libraries reported having a privacy policy, and 44% reported using collected data for purposes beyond its original intent.

WORKLOAD & REACH

<i>Governmental entities within scope:</i>	<i>Approximately 1,600 statewide</i>
Privacy health checks completed:	11
Privacy Impact Assessments (PIAs) supported:	24
Bills reviewed for privacy impact:	310
Privacy alerts published:	7
Government websites audited for privacy notices:	1,614

STAFFING AND CAPACITY REALITY

The SPA Division currently serves the entire state with three staff members . Privacy audits are qualitative and human led, requiring interviews, extensive data analysis, safeguard testing, and investigative review to ensure findings reflect actual practice rather than written policy alone.

Audits typically require approximately two and a half months to complete, with complex audits taking longer.

NOTABLE IMPACTS

INCREASED TRANSPARENCY

The website privacy notice audit provided a clear statewide snapshot of gaps in basic transparency. A privacy notice is often the only public explanation of what data is collected online and how it is used. Identifying that 41% of entities lacked any notice establishes a measurable baseline and sends a clear accountability signal.

EARLIER DETECTION OF RISK

AI survey results demonstrate rapid adoption paired with uneven risk management. Through privacy and risk assessments, the SPA Division provides policymakers and residents with evidence-based insight into where safeguards are well established and where they remain underdeveloped.

IMPROVED STEWARDSHIP OF CHILDREN'S DATA

The library survey revealed recurring gaps in incident response planning, privacy policy coverage, and purpose limitation. These risks extend beyond individual institutions; weak response and deletion practices can amplify harm across communities and families statewide.

INDEPENDENT OVERSIGHT

Utah's privacy framework functions best when implementation and oversight are clearly separated. By focusing on audits and objective standards, the SPA Division reinforces public confidence that privacy reviews are independent, consistent, and grounded in evidence rather than preference or convenience.

GOALS FOR THE COMING YEAR

1. Finalize and publish the Data Privacy Auditing Standard, including clear audit criteria, risk rating definitions, and predictable audit processes for entities statewide.
2. Expand risk based audit planning to prioritize high sensitivity data environments and high impact technologies, including AI systems and large scale data sharing arrangements.
3. Continue focused statewide assessments that deliver timely, measurable improvements in transparency and compliance, similar to the website privacy audit.
4. Strengthen audit request intake process and increase public awareness of the State Auditor Hotline as a pathway for raising privacy concerns.
5. Conduct routine privacy compliance audits, completing four audits that examine the full scope of the Utah Government Data Privacy Act (GDPA) compliance for higher risk entities, as well as targeted reviews of contractor oversight, high risk processing, large scale data sharing, retention and disposition practices, and incident and breach handling. This work also includes audits initiated through concerns submitted via the State Auditor Hotline.
6. Use audit findings to refine audit selection and provide the Legislature with clear, evidence based visibility into statewide privacy risk trends.

AUDITOR HOTLINE INFORMATION:

The State Auditor Hotline provides a secure way for the public to report concerns about how state or local government entities collect, use, store, share, or safeguard personal data. Privacy-related complaints may include improper data access, unauthorized disclosure, weak security controls, misuse of sensitive information, or failures to comply with privacy laws and policies. Reports must be submitted using the official Hotline Reporting Form. Utah's whistleblower statute provides certain protections for public employees who report concerns in good faith, and complainant identities are generally protected under state law. Additional details about accepted complaint types and how reports are reviewed are available in the Hotline FAQs.

Visit: auditor.utah.gov/hotline

FREQUENTLY ASKED QUESTIONS:

Find answers to common questions on the Hotline FAQ page at auditor.utah.gov/hotline/hotline-faqs.

Common questions include:

- What Types of Complaints Does the State Auditor Consider for Investigation?
- What Types of Complaints Does the Office of the Utah State Auditor Not Investigate?
- How Do I File a Complaint?
- What Information and Data Do I Need to Provide?
- What is the Screening and Prioritization Process for Complaints About Improper Government Activities?
- What is Whistleblower Protection?
- Will My Identity Be Protected?

SPECIAL PROJECTS DIVISION

The Special Projects Division promotes accountability and statutory compliance by conducting targeted, risk-based assessments of government activities involving public funds. Authorized under Utah Code §67-3-1, the Division performs special purpose audits, examinations, and reviews across a wide range of entities—including state and local governments, education institutions, independent agencies, and nonprofits—evaluating fiscal integrity, financial controls, legal compliance, adherence to legislative intent, and certain operational effectiveness issues. The Division also administers the State Auditor’s Hotline, providing multiple avenues for the public and government employees to report concerns such as fraud, waste, abuse, privacy issues, and statutory noncompliance; credible complaints trigger investigations, recommendations for corrective action, and referrals to prosecuting authorities when potential illegal activity is identified, all supported by staff expertise in government accounting, auditing, internal controls, fraud examination, and public-sector operations.





SPECIAL PROJECTS DIVISION

MISSION

The Special Projects Division's (SPD) mission is to promote accountability, statutory compliance, and effective government operations by conducting targeted risk-based assessments of government activities in service of the public interest.

WHAT THE DIVISION DOES

Utah Code §67-3-1 authorizes the state auditor to perform special purpose audits, examinations, and reviews of any entity that receives public funds. These entities include state agencies, counties, cities, special districts, special service districts, public education, higher education, independent state agencies, and nonprofits. The code specifically allows the state auditor to review:

- The honesty and integrity of fiscal affairs
- Accuracy and reliability of financial statements and systems
- Adequacy of financial controls and compliance with the law
- Compliance with legislative intent (generally financial related)
- Certain aspects of programmatic or operational effectiveness
- Non-financial compliance issues as mandated by the state legislature

The SPD administers the State Auditor's Hotline Program which allows members of the public and government employees to submit concerns and whistleblower complaints regarding government activities. The program provides multiple avenues for reporting allegations of fraud, waste, abuse, privacy concerns, and certain types of statutory non-compliance at government entities and other entities that receive public funds.

When a concern submitted through the Hotline is deemed credible and meets other criteria, the SPD initiates an investigative process to evaluate and corroborate the claims. When the SPD substantiates the complaints, the SPD issues recommendations to the entity to correct identified issues. If potential illegal activity is identified, the SPD makes a referral to the appropriate prosecuting authority for further investigation and prosecution, if warranted.

In addition to operating the Hotline Program, SPD conducts special reviews as directed by the Utah State Auditor. The breadth of entities and subject matter overseen by the SPD requires staff to possess expertise in government accounting, auditing, internal control systems, and fraud examination, as well as a strong understanding of government operations and compliance.

FISCAL YEAR HIGHLIGHTS

During calendar year 2025, the SPD received and recorded 315 hotline complaint submissions and processed 308 complaints to completion. At year-end, approximately 50 complaints remained open and require additional review.

As a result of our work, the SPD issued formal written reports with findings and recommendations, as well as numerous verbal recommendations aimed at improving governance, controls, and compliance. When appropriate, the SPD provided assistance and information to complainants to help them better understand state and local government processes and to support meaningful civic engagement.

The SPD also coordinated closely with other government entities, referring complaints when another agency was better positioned to address the concerns. Consistent with best practices for hotline programs, many complaints were reviewed and declined due to factors such as insufficient or unverifiable evidence. The

table below summarizes the disposition of cases processed during the year.

<i>Disposition</i>	<i>Number of Cases</i>
Written Report with Findings and Recommendations Issued	11
Verbal Recommendations Issued	12
Investigated With No Findings	39
Referred to Another Entity for Investigation	51
Constituent Services Provided	10
Reviewed Complaint and Declined Further Investigation	160
Other Miscellaneous Dispositions	25
Total	308

The SPD Hotline Program provides critical independent oversight in cases that warrant in-depth review. While most of the complaints relate to the activities of individual entities, the SPD often leverages issues identified in specific cases to promote broader improvements across other entities facing similar risks. The presence of an effective hotline program has been shown to significantly enhance the early detection and correction of problems, strengthening public accountability overall.

Metrics and Capacity

The volume of Hotline complaints and the resulting caseload have increased substantially from prior years. Meanwhile, SPD staffing has remained relatively constant, fluctuating between three and four full-time staff. To manage increased demand, SPD has collaborated with other divisions with the Office to leverage available capacity and specialized expertise. Despite these efforts, the inflow of complaints continues to stretch the division's ability to address all matters in a timely manner with limited existing resources.

<i>Calendar Year</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
Cases Recorded	129	191	315
Increase over prior year	3.2%	48.1%	57.1%
Cases Closed	120	154	308
Increase over prior year	10.1%	28.3%	89.6%

NOTABLE IMPACTS

Given limited resources, the SPD prioritizes complaints that are most likely to result in meaningful improvements to accountability, transparency, and stewardship of public funds. As a result, a significant number of complaints are declined or referred to other entities, so that SPD staff can focus on higher risk matters.

Notable impacts during the year include findings and recommendations relating to theft, misuse, and inadequate oversight of public funds, including:

- Identified misuse and potential misuse of up to \$2.8 million in state and federal grant funds at a nonprofit entity over a two-year period.
- Identified deficiencies in oversight of certain types of state grants that allowed the misuse noted above to occur without timely detection.
- Investigated alleged theft at a state-owned retail operation, resulting in the identification of approximately \$150,000 in missing funds, documentation of supporting evidence, and referral to the Attorney General for potential prosecution. The Office also made recommendations to the entity to correct and strengthen controls at other retail locations.
- Investigated and substantiated mishandling of employee retirement and health savings account contributions at a small entity. Made recommendations for the entity to resolve the overages and shortages in employee accounts as well as prevent future occurrences.
- Collaborated with an entity to corroborate a complaint involving cash receipts theft, leading to the identification of internal control weaknesses across multiple departments and criminal charges related to the theft of \$188,000.
- Additional projects addressed procurement compliance, internal control deficiencies, transparency issues, and weaknesses in oversight.

GOALS FOR THE COMING YEAR

In the coming year, SPD will continue to manage a high volume of complaints while also seeking opportunities to identify significant risk areas for proactive review. The division plans to increase collaboration with the Data Analytics Division and Local Government Division to better identify emerging risks and target resources where they will have the greatest impact. Through these efforts, the SPD aims to continue improving governance, transparency, and accountability across state and local government.

AUDITOR HOTLINE INFORMATION:

The State Auditor Hotline provides a way for the public to report concerns about potentially improper state or local government activities, including opportunities for improvement in operations, compliance, and governance. Reports must be submitted using the official Hotline Reporting Form and may involve issues such as waste, misconduct, or violations of law, with provisions under Utah's whistleblower statute offering certain protections for public employees who report in good faith. Complainant identities are generally protected under state law, and additional information on what types of concerns are accepted and the complaint process is available in the Hotline FAQs

Visit: auditor.utah.gov/hotline

FREQUENTLY ASKED QUESTIONS:

Find answers to common questions on the Hotline FAQ page at auditor.utah.gov/hotline/hotline-faqs.

Common questions include:

- What Types of Complaints Does the State Auditor Consider for Investigation?
- What Types of Complaints Does the Office of the Utah State Auditor Not Investigate?
- How Do I File a Complaint?
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- Will My Identity Be Protected?

IT AND DATA ANALYTICS DIVISION

The IT and Data Analytics Division supports audit and investigative work across the Utah Office of the State Auditor by governing protected, private, and public data and by building the technical infrastructure that enables modern oversight. Serving as a centralized hub for IT and data services, the Division performs data analysis and visualization to make complex information understandable; develops advanced data science, machine learning, and AI tools to accelerate workflows while keeping sensitive data secure; engineers and manages databases and data pipelines that integrate information from numerous state sources; designs and maintains custom software and cloud architecture in-house to meet statutory audit needs; and provides robust data governance and cybersecurity, including proactive monitoring, testing, and remediation, while also lending cybersecurity expertise to privacy and performance audits across the Office.





IT AND DATA ANALYTICS DIVISION

MISSION

The IT and Data Analytics Division at the Utah Office of the Utah State Auditor supports Audit Staff, governs both protected, private, and public data used in audits and investigations. The team develops websites, dashboards, AI tools, and other cloud architecture that supports the State Auditor's mission.

WHAT THE DIVISION DOES

The Division serves as a catch all for any IT and Data Services the Office needs.

DATA ANALYSIS

Using datasets either submitted or provided, data analyst transform, combine, and curate datasets that allow both auditors and the public to understand what is going on. The analysts also develop custom visualizations and dashboards that allow for insight.

DATA SCIENCE, MACHINE LEARNING, AND ARTIFICIAL INTELLIGENCE

The division supplements analysis with development of advanced statistical/mathematical models that help staff get insights and speed up their workflows. Examples might include building custom computer vision AI tools that scans 250k+ invoices at scale, or running a Large-Language-Model (LLM) Server so that protected data is not externally transmitted.

DATA ENGINEERING AND DATABASE MANAGEMENT

The Office of the Utah State Auditor manages multiple databases, and interfaces with dozens of state agencies data sources. Data Engineers set up data flows and pipelines that enable effective data sharing so that decision makers have the data they need. Database managers/administrators ensure that once data is inside the Office's secured IT perimeter, that is it backed up (disaster recovery) and optimize the datasets for analysis.

SOFTWARE DEVELOPMENT AND CLOUD ARCHITECTURE

The Office of the Utah State Auditor maintains and builds custom software and cloud architecture to accomplish its statutory duties. Instead of outsourcing these critical functions to other agencies or external vendors, the Office has invested in developing experienced staff who can program custom solutions that meet audit needs.

DATA GOVERNANCE AND CYBERSECURITY

Since the Office of the Utah State Auditor works with highly protected and sensitive data regularly, the Division has added a dedicated cybersecurity role to our office to perform advanced testing not found at DTS enterprise security. The cybersecurity team monitors our IT security perimeter so that attacks/incidents can be efficiently responded to. The cybersecurity staff also scout for weaknesses and gaps in our IT infrastructure, and helps remediate them before they are found by adversaries.

The cybersecurity team also supports the privacy team and other performance audits by ensuring professional IT cybersecurity domain knowledge is applied appropriately.

PROJECT/AREAS

Transparent Utah

- **Financial Data:**
 - General Ledger Data (Revenue/Expenditure) - Quarterly
 - Search for Expenditure/Vendors
 - Search for Revenue Sources
 - Track Surplus/Deficits
 - Compensation Data (Annual)
 - Search for employee compensation
 - Compare Job/Role compensation across the entire state
 - Fiscal Distress
 - Financial Report Repository
 - Budgets
 - Annual Comprehensive Financial Reports
 - Impact Fees
 - Financial Certifications
 - Fraud Risk Assessments
 - Government Deposits and Investments
 - Government Checking, Savings, Sweep and other Depository totals
 - Investments:
 - Securities, Bonds, PTIF, etc.
- **Public Education**
 - Teacher Pay
 - Teacher vs. Administrator Salaries Analysis
 - Student performance vs. Spending analysis
 - Education Funding Sources
- **Higher Education**
 - Analysis of Cash Flows
 - Higher Education Appropriations
- **Property Tax (Assessing and Collecting oversight)**
 - Property Tax Parcel Explorer
- **Healthcare Data**
 - Estimated Procedure/Claims Cost
 - Pharmaceutical Drug Price Comparison
 - Medical Cannabis Card Pricing (host data for DHHS)

FISCAL YEAR HIGHLIGHTS

NEW DEVELOPMENTS

Increased Team Size and Modernize Software Development Team

Existing Staff

Name	Role	Specialties	Employee Started
Alex Nielson	Data Science Director	IT, Data Science, and Security	2020 - January
Kramer McCausland	Data Engineer	Transparent Utah, Local Government Reporting	2021 - August
Ben LaRiviere	Data Analyst	Public Education	2022 - July
Julien Counts	Data Analyst	Financial, Health, Tax, Econometrics	2024 - October
Ethan Aslami	Data Analyst	Financial Data, AI	2024 - September

New Staff

Name	Role	Specialties	Employee Started
Matt Stillman	Full Stack Developer	Website Development, Wordpress, Cloud	2025 - February
Talmage Anderson	Data Analyst	Financial Data	2025 - February
Marcie Mortenson	Data Analyst	Financial Data	2025 - May
Romney Oaks	Data Analyst	Health Data	2025 - October
Tristan Olcott	Cybersecurity	Ethical Hacking and Cyber Secuity	2025 - November
Niraj Tiwari	Full Stack Developer	UI/UX. Website Development. Cloud	2025 - December

METRICS AND CAPACITY

SOURCE CODE CONTROL AND REPOSITORIES:

- 180 Github Repositories total, 70 new repositories this year
- Added GitGuardian Secret Scanning
- Added GitGuardian Non Human Interface interfaces and lineages to track secret exposure across repositories and artifacts.

DASHBOARDS DEPLOYED:

- 9 new public dashboards
- 5 internal dashboards

INFORMATION SYSTEMS CREATED:

- State Auditor Website
 - Kubernetes Deployment
 - Wordpress
 - Mysql Database
 - Redis Cache
 - GCS - Media Storage System
- Advanced Research
 - ETL
 - Database
 - Dashboard
- Utah Fits All - AI Results/Scraping - Database and ETL pipeline
 - ETL
 - AI Serving Engine
 - Database
 - Custom Report
- State Reporting System
 - New transparency file validation and email summary system
 - File System Management
- Authentication Server/Software (Utah ID Alternative)
 - Keycloak Server
 - Load Balancer + Web Application Firewall
- Findings Database
 - Stores and displays findings our office has made of other government entities

LEGISLATIVE COMMITTEES PRESENTED

- Health and Human Services - ORS Report
- Elections Joint Investigation Report
- Public Education Appropriations Committee - Deposits and Investments
- Higher Education Appropriations Committee - Deposits and Investments

REPORTS CREATED/ASSISTED:

- State of Utah ACFR
 - Tax Revenues/Receipts Forecasting. Used econometrics forecasting and department of finance data to forecast Tax Revenues/Receipts to help ensure Audit staff could follow their process correctly.
 - Medicaid Accrual - Forecasting - Code Review. Reviewed DHHS code, identified methodology issues to improve forecasting or Medicaid Accruals.
- DHHS - Office of Recovery Services
- DHHS - Nursing Facility Upper Payment Limit

	2024	2025	Change	Change Percentage
Transparent Utah - Transactions/Records	419,534,690	461,369,250	41,834,560	9.97%
Transparency Reporting Uploads	4,510	5,054	544	12.06%

CLOUD IT ASSETS

	QTY	Notes
BigQuery Datasets	98	Includes admin/metadata datasets
BigQuery Tables	13,102	Includes admin/metadata tables and backups
Cloud Run Images	5,192	
Cloud Run Services	1,179	This includes development/testing dashboards
Cloud Run Functions	34	
Storage Buckets	131	
AI Platform Jobs	1,359	
PubSub Topics	78	
Load Balancers	7	

WEBSITE ANALYTICS

January 2025–December 2025

	Users (approximate)	Unique Sessions
Transparent Utah	322,000	605,000
Health Cost Compare	23,000	33,000
Transparent Utah File Preparer	730 active users (local government report submitters)	2.9k
Auditor.Utah.Gov	34k	61k

TRANSPARENT UTAH QUERIES

Year	Total Queries	Total Bytes Processed	Total GB	Total TB	Total PB
2021	1,186,157	2,221,095,263,415,480	2,221,095.26	2,221.10	2.22
2022	3,173,171	2,929,388,168,467,840	2,929,388.17	2,929.39	2.93
2023	3,617,492	3,239,369,306,872,270	3,239,369.31	3,239.37	3.24
2024	4,305,734	4,353,241,876,656,660	4,353,241.88	4,353.24	4.35
2025	4,067,020	4,558,303,920,396,320	4,558,303.92	4,558.30	4.56

CYBERSECURITY METRICS:

Vulnerability found on the first day of employment.

- Identified 1 severe, 2 high severity, and several medium - low risks within the first week.
- Identified 2 severe, 5 high severity, and several medium - low risks within the first month.
- Implemented authentication server for nearly all applications related to the Office

GOVERNANCE METRICS

- Implemented Monthly standing GRC meeting
- New/Updated Policies
 - Privacy Program Policy
 - Physical IT Management Policy
 - IT Security Incident Response Policy
 - Data Governance Policy and Procedures
 - Acceptable AI Use Policy
 - Software Development Lifecycle Policy
 - Office Physical Security Policy
- Created 5 New Record Series
 - 31328 - Curated public datasets
 - 31329 - Managed information systems
 - 31330 - Externally managed information system data
 - 31331 - Routine audit and investigation-specific datasets
 - 31332 - Non-routine audit and investigation specific datasets

NOTABLE IMPACTS

DATA QUALITY IMPROVEMENTS/INITIATIVES

Transparent Utah Reporting

On July 1, 2024, the Office implemented more rigid transparency reporting file validations.

- Validated Uniform Chart of Account code. Only valid codes are allowed to be submitted now. We now have a full year of valid UCA code transactions
- Posting Dates. Required users to submit posting dates within one year of the current fiscal year. 10% of more outside the current fiscal year rejects submissions
- Vendor Name Details. Flag reports that have a high percentage of vendor names with values like "REDACTED," "Not Provided," "Not Applicable," etc that indicate a lack of transparency
- Flag batches that have a large net negative value indicative
- Flag duplicate reports

Property Tax - GIS Parcel Data

Brought four counties into compliance with GIS data reporting standards. Our office required the updated GIS Parcel Data and shared with UGRC (and by consequence all of state of Utah). This is crucial information for a wide variety of location based analytics such as land use, housing unit forecasting, and property tax oversight.

- San Juan County - Updated GIS parcel after 11 years (2014 May)
- Wayne County - for first time in 10 years (2015 June)
- Juab County - Updated GIS parcel data after two years. (2023 May)
- Daggett County - Update GIS parcel data in 5+ years

GOALS FOR THE COMING YEAR

DATA SCIENCE AND GOVERNANCE

- Build a Data Catalogue/Inventory that in real-time identifies all data sources, PII, and data sharing to ensure GDPR compliance.
- Migrate State Reporting System from Salesforce based system to custom built system.
- Transparent Utah - User Experience Improvements:
 - Entity Overview
 - Transparency Reports
 - Financial Reports
 - Demographics (Population, Housing Units)
 - Reporting Compliance
 - Deposit and Investment Data
 - Transaction Drill-down

CYBERSECURITY

- Malware Pipeline
- BP List
- IT Policies
- HRM Solution
- Simulated Phishing Campaign
- Spyware Review
- Email Gateway Solution
- Vulnerability Disclosure Program
- Keycloak Server
- GitGuardian integration (GGscount and GGshield)
- Open Meta Data



TRANSPARENT UTAH

TRANSPARENT UTAH

Transparent.utah.gov is a government transparency website that allows Utah taxpayers and the public to view, understand, and track how taxpayer dollars are being used by state and local government entities, including expenditures, revenues, employee compensation, vendor payments, and other financial data. It was created to increase accountability of government finances by making comprehensive financial information from more than 1,000 public entities openly accessible for analysis, comparison, and oversight, helping citizens, researchers, and policymakers see where money comes from and how it's spent.

Visit: [Transparent.utah.gov](https://transparent.utah.gov)

TYPES OF DATA INCLUDE:

Financial and Budget Data

- Revenues by source (taxes, fees, grants, intergovernmental transfers)
- Expenditures by function, program, and object
- Fund balances and reserves
- Cash and cash equivalents
- Year over year and multi-year financial trends
- Inflation-adjusted comparisons

Government Entity Dashboards

- State agencies
- Counties
- Cities and towns
- School districts
- Charter schools
- Special districts and special service districts
- Higher education institutions
- Independent state entities

Employee and Compensation Data

- Employee counts by entity
- Salaries and wages
- Benefits and total compensation
- Position and classification

information

- Historical compensation trends

Vendor and Payment Data

- Vendor payments
- Contract and expenditure relationships
- Payment trends over time
- High-level procurement visibility

Education Finance Data

- School district revenues and expenditures
- Teacher compensation dashboards
- Education funding sources and uses
- Comparisons across districts and years

Tax and Revenue Analysis

- Property tax collections and trends
- Sales and use tax distributions
- State and local tax impacts
- Revenue growth comparisons across entities

Comparative and Analytical Tools

- Side-by-side entity comparisons
- Interactive filtering and drill-downs
- Multi-year trend analysis
- Downloadable datasets for independent analysis

Public Accountability and Transparency Tools

- Standardized financial reporting views
- Entity-level financial health indicators
- Contextual explanations to support public understanding



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