



To: Kade Minchey, Auditor General  
Utah Office of Legislative Auditor General

From: Justin Brown, Senior Associate Director  
Virginia Joint Legislative Audit and Review Commission

Sara Nienow, Principal Program Evaluator  
North Carolina Program Evaluation Division

Jennifer Sebren, Principal Analyst  
Mississippi Joint PEER Committee

Brenda Erickson  
NCSL Liaison to NLPES

Date: January 25, 2021

Subject: 2020 Peer Review of the Utah Office of Legislative Auditor  
General

**Robin Vos**  
Assembly Speaker  
Wisconsin  
President, NCSL

**Martha R. Wigton**  
Director  
House Budget  
& Research Office  
Georgia  
Staff Chair, NCSL

**Tim Storey**  
Executive Director

At your request, and under the terms of a 2020 contract executed with the National Conference of State Legislatures (NCSL), we reviewed the system of quality control of the Utah Office of Legislative Auditor General (OLAG) in effect for a three-year compliance period from 2017 to 2020.

Based on its professional judgment, the peer review team gives a rating of “pass” to the Utah Office of Legislative Auditor General. OLAG conducts its performance audits in compliance with its own internal procedures, accepted best practices followed by government program evaluators and performance auditors, and auditing standards such as those set by the Comptroller General of the United States or the Institute of Internal Auditors. This peer review compared the office’s policies and performance to the knowledge base of peers from similar offices and to the core audit principles of credibility, independence, objectivity and reliability. In the peer review team’s opinion, the Utah Office of the Legislative Auditor General has a quality control system that is suitably designed and followed, providing reasonable assurance that the office is performing and reporting performance audit engagements in conformity with applicable best practices and standards for the period reviewed.

The team’s assessment is based on observations made during a peer review conducted remotely from Dec. 14-18, 2020. The team reviewed statutes relevant to the office, the office’s audit-related policies and procedures, six performance audits and continuing professional education records. Team members also interviewed a member of the Legislative Audit Subcommittee, the auditor general, OLAG managers and selected OLAG staff. The ability of the team to conduct of its peer review work was not impaired in any way. Team members were granted access to relevant reports, working papers, supporting documentation and staff to the extent allowed under Utah law.

The peer review team appreciates the courtesy and cooperation extended to us in conducting this review. We commend you for your willingness to contract for this peer review to independently verify your procedures for conducting audit work.