



Auston G. Johnson, CPA
UTAH STATE AUDITOR

STATE OF UTAH
Office of the State Auditor

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March 27, 2006

To State Agencies and Institutions

SUBJECT: REPORTING TO PASS-THROUGH ENTITIES UNDER OMB CIRCULAR A-133

We have completed the single audit of federal financial assistance for the State of Utah for the year ended June 30, 2005. The audit was conducted in accordance with U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Under OMB Circular A-133 section __.320 (e), if you are a subrecipient of federal funds received from a pass-through entity, you are required to report the audit results to each pass-through entity. This can be done by providing the pass-through entity with a copy of the State's reporting package, or if there are no findings relating to awards from pass-through entities, written notification that includes the following:

- A statement that the audit of the subrecipient was conducted in accordance with OMB Circular A-133 and the period covered by the audit and the name, amount, and CFDA number of the federal award(s) provided by the pass-through entity.
- A statement that the schedule of findings and questioned costs disclosed no audit findings relating to the federal award(s) that the pass-through entity provided.
- A statement that the summary schedule of prior audit findings did not report on the status of any audit findings relating to the federal award(s) that the pass-through entity provided.

We are pleased to inform you that there were no findings in the current year and no prior audit findings that would require submitting a copy of the reporting package to a pass-through entity. Therefore, please provide each of your pass-through entities with the written notification discussed above. Do not send them the reporting package. There were some current and prior year general findings that could impact pass-through awards. However, in our judgment, the impact on any pass-through award would be very insignificant. Based on discussions with our federal cognizant audit agency representative, those findings will be addressed by the federal cognizant audit agency or by the applicable agency over indirect cost negotiations and would not need to be addressed by any pass-through entity.

Again, we want to stress that it is your responsibility to report to the pass-through entities. This will not be done by the State Division of Finance or the State Auditor's Office. If you have any questions, or are requested by a pass-through entity to provide the complete reporting package (which consists of the State's *Comprehensive Annual Financial Report* and the State's *Single Audit Report*), please call Joe Christensen, Deputy State Auditor, at 801-538-1354.

We are very appreciative of the time and assistance provided to us by the personnel at the State agencies and institutions.

Sincerely,

Auston G. Johnson, CPA
Utah State Auditor

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GOVERNMENTAL ACCOUNTING