OFFICE OF LEGISLATIVE AUDITOR GENERAL

1975 - 2025

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

Dear Friends and Colleagues,

2025 marks the 50th anniversary of the Office of the Legislative Auditor General. While our newly updated mission: Audit, Lead, and Achieve. We Help Organizations Improve, is new in wording, it reflects the enduring purpose of OLAG: to promote accountability, transparency, and trust in Utah’s government. Over five decades, our staff have delivered high-quality, independent work that makes a real impact. In 2024, we released a record 25 audit reports, and in 2025, we’re on pace to issue 36—the most in our history. These milestones reflect the dedication and professionalism of our exceptional team.

We honor the legacy of past leaders; Dr. Lennis Knighton, Mont Kenney, Wayne Welsh, and John Schaff. These past Auditor Generals integrity and vision built the foundation we stand on today. We also thank the Utah Legislature and state leaders for their continued support and commitment to improvement. Our impact is possible because of their commitment to good governance and their partnership in the pursuit of improvement.

The Office of the Legislative Auditor General is thriving! As we celebrate this milestone, we look ahead with optimism. We are committed to helping organizations improve. We will strengthen our leadership in innovation and high-impact auditing. Most importantly, we will ensure that Utah’s government continues to serve its people with excellence.

Kade Minchey

Kade R. Minchey
Auditor General

LEGISLATIVE AUDITOR GENERAL

50

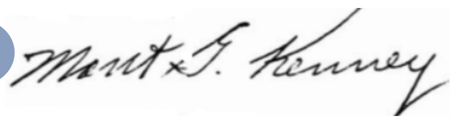
1975 - 2025

DONNA WILLIAMS • ANGELA SMART • TIM SALAZAR • DAVID PULSIPHER • SAL PETILOS •
ANNDREA PARRISH • CHRISTOPHER OTTO • MICHELLE JENSON • GARY FRANCHINA •
BRITTNI ANDERSON • ABIGAIL ARMSTRONG • LEAH BLEVINS • MATTHIAS BOONE •
ERICK BRAVO • TYSON CABULAGAN • MCKENZIE CANTLON • TANNER COX • JACOB DAVIS •
JOHN DARROW • JULIA CONNER • BROC CHRISTENSEN • DEREK BYRNE • BRANDON BOWEN •
KENT BEERS • SHANE WRIGHT • CARLA WENDEL • WAYNE WELSH • KARLEEN WATSON •
RACHEL WASDEN • SUSAN VERHOEF • BRIAN DEAN • JACOB DINSDALE • RUSTY FACER •
LAURI FELT • WHITNEY FITZGERALD • HILLARY GALVIN • MORGAN HAGEY •
DONNA HERNANDEZ • MADISON HOOVER • ABIGAIL JACOBSEN • MATTHEW TAYLOR •
KATHERINE STANFILL • MARIA STAHLA • JOHN SCHAFF • MARK ROOS • LENORE REEVES •
EMILY PETERSON • TIM OSTERSTOCK • REX OLSON • DEREK OLSON • LINDSAY JAYNES •
ERICA JENSEN • AUGUST LEHMAN • NICOLE LUSCHER • ABI MACCABEE • JESSE MARTINSON •
REBECCA MANNING • CHRIS MCCLELLAND • KADE MINCHEY • KITTY MUI • ERIN O'BRIEN •
BRENT PACKER • GRETCHEN MOGILEFSKY • LYNDA MAYNARD • DARREN MARSHALL •
LESLIE MARKS • SYDNEY LYMAN • JEREMY LITTLE • WEI LI • JASON LEGORE •
ZACKERY KING • NANCY JOHNSON • CHRISTOPHER JENSEN • ENOCH PAXTON • KYLE PEPP •
ANDREW POULTER • LANEY RASBAND • BRENDON RESSLER • SKYLAR SCOTT •
TANNER TAGUCHI • RYAN THELIN • DARIN UNDERWOOD • NICK VARNEY • JENTRIE WILEY •
CLINT YINGLING • KAY HUNTOON • JENNIFER HOGGE • MATT HARVEY • STAN HARRISON •
CRISTINA GRANDJACQUET • MANDEEP GILL • DAVID GIBSON • BRIAN FREEMAN •
MICHAEL ELY • AMBER EDGEL • RICHARD COLEMAN • JANICE COLEMAN • DAVID CLOUSE •
DEBBIE CLAWSON • KEITH CISNEY • MADISON CICON • IAN CHRISTENSEN • SERENA BUSS •
JAMES BEHUNIN • DAVID APPLE • CAMILLE AHLSTROM • ALEX WARE • CHAD SMITH •
DANIEL SCHOENFELD • WAYNE KIDD • PAUL HICKEN • LENNIS KNIGHTON •
DEANNA HERRING • AMANDA HARTZLER • SPENCER HADLEY • SARAH FLANIGAN •
LANE FARR • AARON ELIASON • IVAN DJAMBOV • BENN BUYS • MANDY BLAUER •
TIM BEREECE • MICHAEL ALLRED • JORDAN GREEN • BRANDON CHECKETTS •
JOE HADFIELD • SPENCER LINDSAY • CRAIG MONSON • SANG KIM • DARREN WILKERSON •
DARREN CONFORTI • PAULINE WILLIAMS • BRIAN KUBRICKI • DOUG WEST • RON MANO •
MONT KENNEY • JOE HADFIELD • NICOLE GIBBS • SCOTT STEELE • TERESA COLLIER •
BRUCE PETERSON • ROBERT HOKI • SANDRA DREDGE • KENT MOHLMAN •
BURKE JOLLEY • LYLE DAVIEAU • RANDALL GRAY • RICH HALL • DORAL VANCE •
SCOTT BOND • ROBERT CHATWIN • JUDITH DITURI • MARIAN PICKERD •
KATHRYN SCHJELDERUP • JANICE TRUSCOTT • NANETTE FRADE • JOHN GIANNOPOULOS •
LEE PIERSON • ROBYN RAYBOULD • LA FAY SIMMONS

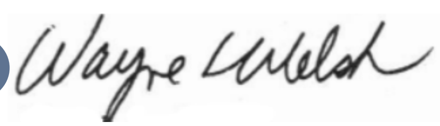
OUR AUDITOR GENERALS

Dr. Lennis Knighton, CPA
1975 - 1977

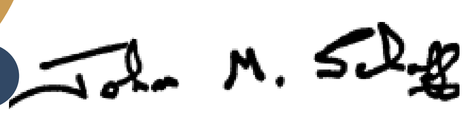
Mont Kenney, CPA
1977 - 1983



Wayne Welch, CPA
1983 - 2004



John Schaff, CIA
2004 - 2018



Kade Minchey, CIA, CFE
2018 - Present

50 Years | 50 Accomplishments

1972 - Constitutional amendment granted by Utah voters for establishment of the Office (Article VI, Section 33).

1975 - Under SB 218, the office was established on March 15.

1975 - First office staff assembled including Mont Kenney, Wayne Welch, and John Schaff.

1976 - The office releases our first audit, "A Study of the Accounting and Control System of the Utah State Legislature and Legislative Offices".

1977 - The first financial audit was released of the University of Utah where 46 recommendations were made.

1980 - Performance audit of Utah Attorney General's Office, marking a moment in OLAG's early efforts to evaluate executive branch agencies for performance and accountability.

1983 - The office produces its 100th audit of "the Bureau of Public Water Supplies."

1984 - The office produces audits on a variety of subjects from mental health, agriculture and public education.

1987 - NSCL awarded to the office for "Excellence in Program Evaluation".

1988 - In "An Expenditure Review of the Timpanogas Community Mental Health Center" auditors find misuse of $3.4 million of public funds.

1989 - In "Utah Navajo Trust Fund" auditors find lax account practices and misuse of state funds which led to a $100 million lawsuit.

1990 - The office publishes its 200th audit on "Aspects of State Vehicle Usage".

1991 - In "Utah Navajo Trust Fund" auditors find lax account practices and misuse of state funds which led to a $100 million lawsuit.

1995 - In an audit of "Applied Technolgy Programs" auditors recommended significant changes be made to governance and funding.

1997 - The office's 300th Audit on Youth Offenders in Rural Areas released.

2001 - NSCL awarded the office for excellence in program evaluation.

2002 - Audit on the Judicial Conduct Commission released which lead to clarification on the authority of the office.

2004 - Wayne Welch retires after serving 21 years as auditor general, the longest in our office history.

2009 - Office awared for "Excellence in Evaluation".

2009 - A Performance Audit of the Cost of Benefits for Reemployed Retirees and Part-Time Employees shows a potential $897 million in reemployed retiree costs.

2011 - In an audit of PEHP auditors found a 113 percent cost increase in cost since a prior audit in 2003.

2013 - The office conducts its first In-depth budget review on the Department of Corrections.

2013 - A Performance Audit of the Utah Science Technology and Research Initiative (USTAR) showed its ROI was flawed and overstated by $100s of millions.

2016 - Legislation was passed to expand the Legislative Audit Subcommittee to include the House and Senate Majority Leaders.

2017 - NSCL awarded the office for excellence in research methods for an audit of the payday loan industry.

2019 - John Schaff awarded legacy of leadership from NLPES.

2019 - The Office releases its first strategic plan.

2019 - In "University of Utah's Laboratory Safety Practices" auditors identified lab safety practices and made recommendations that affected college laboratories across the country.

2021 - The Office trained all internal audit directors in Utah government on performance auditing.

2021 - Utah Code Expanded to include Public Education as part of the in-depth budget reviews.

2021 - Utah Code Expanded to include Public Education as part of the in-depth budget reviews.

2022 - The Office releases its first comprehensive audit of Utah's election system and controls.

2023 - The Office releases its 850th audit.

2023 - The Office receives NCSL Notable Document Award.

2023 - Legislature adds Local Education Authority Oversight to statute.

2023 - The "Best Practice Handbook" distilled auditing findings from over 100 audits into 12 principles creating a framework to prevent recurring pitfalls.

2023 - The "Best Practice Toolbox" is released to aide organizations in self-evaluation.

2023 - New report design implemented allowing clearer communication of audit findings.

2023 - Legislature passed statue requiring OLAG to create and manage a list of high-risk programs and operations within the state government.

2023 - NSCL awarded the office for excellence in evaluation award for a 95% implementation rate of recommendations, and enhancing accountability and cost-effectiveness in Utah.

2023 - The office is expanded to include the Division of Government Excellence and Education Excellence.

2023 - Investigation function and oversight added to office authority.

2023 - Election Audit Oversight and Integrity added to office statutory authority.

2023 - The office published our first High-Risk List audit identifying critical vulnerabilities in Utah

2024 - Legislature added additional reporting requirements to auditees to ensure implementation of audit recommendations.

2024 - The Office publishes a record 25 audits in one year.

2025 - Higher Education oversight and performance enhancement added to statutory responsibility

2025 - Income tax credit audits added to statutory responsibility.

2025 - Center for High Impact Auditing rolled out.

2025 - Notable document award received for Utah Housing Policy audit.

Utah's Office of the Legislative Auditor General Formed When States Needed More Meaningful Legislative Oversight

Dru Underwood, Originally Published in NLPES August 2025

With the constitutional authority for Utah's office coming from its voters in 1972, Utah's Office of the Legislative Auditor General (OLAG) was officially formed on March 15, 1975, with the passage of Senate Bill 218. The office was established to conduct both performance and financial audits. OLAG's formation followed national trends with 35 states having legislative auditor systems prior to Utah's.

Dr. Lennis M. Knighton, CPA — Utah's first auditor general — wrote that many state legislatures had lost much of their ability to have meaningful "legislative oversight," which made formation of state legislative audit offices all the more critical. It was a time to usher in an era of performance auditing, which would go beyond the certification of financials and program compliance, and begin the more needed focus on efficiencies and areas of improved effectiveness in state government.[1]

The key to the role we all play as legislative auditors still holds true today in what Dr. Knighton wrote in 1975: "the scope of audit inquiry for a legislative auditor should be as broad as is the legislature's need for assistance in its oversight responsibility, limited only by the availability of resources and the competence of the audit staff."[2]

OLAG's Mission is to Audit, Lead and Achieve—We Help Organizations Improve

Like many of its sister offices, in its early years, OLAG adopted GAO Yellow Book standards (which Dr. Knighton helped write) and has followed the five attributes of an audit finding ever since. Its formative mission mirrored statute to "determine the honesty and integrity of fiscal affairs, … adherence to legislative intent, … whether operations were conducted in an efficient and effective manner, … and whether agencies programs have accomplished intended objectives…[3]

Around 2000, OLAG built on the statute and created a more formalized mission statement which read: "It is the of the Office of the Legislative Auditor General to serve the citizens of Utah by providing objective information, in-depth analysis, and useful recommendations that help legislators and other decision makers: Improve Programs, Reduce Costs, Promote Accountability.[4]

Elements of this past mission statement still guide our work, but it was bulky and lacked the ability for legislators, office staff and the public to remember its core. So, under the

[1] "An Introduction to the Office of the Legislative Auditor General," State of Utah, Dr. Lennis M. Knighton, CPA, Auditor General, October 21, 1975, pp. 2-6

[2] Ibid, p. 9

[3] Utah Legislative Manual, 1983-1984, p. 84

[4] Thirty-First Annual Report to the Utah State Legislature, OLAG, 2006, p. 12

direction of the current auditor general, Kade Minchey, OLAG streamlined, and strengthened, the mission statement to read:

Audit, Lead, Achieve – We help organizations Improve.[5]

OLAG's Support from Its Legislature and Key Leadership Is a Key Factor of Success

OLAG's credibility is found in its fierce independence, commitment to evidence-based findings, and in speaking bi-partisan "truth to power." However, the greatest key to success comes from the unmatched support OLAG receives from its legislature—particularly the key leaders which sit on its Audit Subcommittee. The Audit Subcommittee consists of the Senate President, Speaker of the House and the two majority leaders and minority leaders from each chamber. One such leader is fond of referring to the office as the legislature's secret weapon.

OLAG is Poised for Relentless Forward Progress Into Another 50 Years

A past Speaker of the House in Utah once said that what he loved about OLAG was its relentless forward progress. Under General Minchey's leadership, OLAG has become very strategic in its focus, increased the number of audits released, improved audit processes and findings—particularly the focus on Cause—and built a culture of continued integrity to our legislature and public, and grit in our staff. OLAG is excited for the next 50 years!

For information about OLAG's history, achievements and commemoration events leading up to its September 18, 2025 open house for its 50th anniversary, please go to:

https://olag.utleg.gov/olag_history.jsp

https://www.linkedin.com/company/olag-utah/

Darin R. (DRU) Underwood is Deputy Auditor General for Utah and was the 2023-2024 NLPES Executive Committee Chair.

Select OLAG Highlights

- Staff of 49

- Release 26 audits per year

- Five individuals have served as auditor general:

    - Dr. Lennis Knighton, CPA (1975 – 1977)
    - Mont Kenney, CPA (1977 – 1983)
    - Wayne Welsh, CPA (1983 – 2004)
    - John Schaff, CIA (2004 – 2018)
    - Kade Minchey, CIA, CFE (2018 – present)

- Long-standing relationship with NLPES:

- Hosted the PDS 3 times

- Several staff elected to NLPES Executive Committee including 3 serving as Chair

- Excellence in Evaluation Award: 1987, 2001, 2009, 2023

- Methodology Award: 2010, 2012, 2017

[5] OLAG 2025 Annual Report, website: https://olag.utleg.gov/annual_report.jsp

A SELECTION FROM THE JOURNAL OF DR. LENNIS KNIGHTON

One day, as I was in the library doing research for a paper that had been assigned for one of my Public Administration seminars, I came across a publication that discussed a provision in the new Constitution of the State of Michigan, which had been adopted recently. It declared that the new Constitution contained a unique provision requiring the Michigan Auditor General to conduct not only financial audits, but also “performance post-audits,” of all agencies, programs, departments, boards, commissions, and institutions of the State. The purpose of the performance audit was to evaluate the effectiveness and efficiency of State programs, not just focus on the financial costs, reports, controls, and records. Those matters that had long been the focus of traditional audits.

Immediately, I was intrigued by that concept. I looked up the provision of the Michigan Constitution to read it for myself, and then I tried to find everything I could on the subject. Next, I called Albert Lee, the Auditor General of Michigan, to ask if I could set up an appointment to talk to him and learn what his office was doing. He replied, “You can come and talk to me, of course; but we are not doing a damn thing about that right now. I can’t find anyone in the country who knows anything about it, and we don’t even know how to start doing it.”

Pleased at his invitation to visit him, I went right down to see him. As we talked, he realized my interest in the subject was deep; and he offered to hire me onto his staff to do some research and figure out what he needed to do. I explained to him that my dissertation research had to be done independently, not as an employee of his or some other office. Moreover, I had received a Ford Foundation Fellowship to help me with expenses. However, I explained that if he could help me with some travel and other such costs, I would be very grateful; and he graciously offered to do it. He said he would help in any way that he could, because he needed my help. I returned to the campus and drafted a dissertation proposal to study performance auditing in State Governments.

After preparing my proposal, I took it to several members of the faculty to discuss it with them and to begin to organize a dissertation committee. The Chairman of the Accounting Department, Dr. Edwards, said he wanted to be the chair my committee; and three other professors agreed to serve on the committee. I was both surprised and pleased with what seemed to be the high level of enthusiasm and excitement each of them had about my dissertation topic and proposal…

Electric typewriters were being introduced into our society at that time, but I could not afford to buy one in our impoverished situation. Instead, I had to type each page of my dissertation on an old Underwood manual typewriter, which we bought at a used office supply store in Lansing for $12. Day after day, I worked on drafting the text. Sometimes, I wrote my rough drafts in longhand on lined paper, and Peggy would then type a draft for me.

Late in the spring or early summer of 1974, I was invited to meet with the Constitution Revision Commission of the State of Utah, headed by Neal A. Maxwell, to discuss a proposed change to the selection and responsibilities of Utah's State Auditor. In the meeting, I strongly urged that the elective office of Utah State Auditor be replaced with a Legislative Auditor General, who would be selected by and responsible to the State Legislature.

I also explained how such a system would work, what authority would be needed, and why I felt that such a system would be superior to the elective office that we had at that time in Utah.

After my appearance, the Commission decided to recommend a Legislative Auditor System for the State of Utah, but to move to it in two steps. I was not present for the debate, but I was told that some Commission members feared that any effort to eliminate an elective office at that time would trigger a strong wave of opposition from some public interest groups; so they proposed a constitutional amendment that would establish a Legislative Auditor General right away to help the Legislature with its oversight responsibilities, but leave until later the question of eliminating the elected State Auditor's office or of combining it with the Legislative Auditor's office.

Once again, I was contacted by the leadership of the Utah State Legislature and asked to help in drafting that enabling legislation. State Senator Karl Snow, who served with me on the faculty at BYU, and who was a good friend, became the leading sponsor of the legislation. I met with the relevant legislative committees in both the Senate and the House of Representatives. I discussed the options, both with small groups and with individual legislators in both political parties and in both chambers. The bill that was adopted was essentially what I had initially proposed. It passed overwhelmingly in both houses of the Legislature, and Governor Calvin Rampton signed it into law. It was a significant step forward in modernizing the State government system of Utah.

The bill established a Joint Bipartisan Legislative Audit Committee, comprised of four members of each house and four members of each political party. They were to select an Auditor General, who would serve a six-year term of office, with the possibility of serving additional terms if the Audit Committee recommended it. The Speaker of the House of Representatives, Ron Rencher, was designated as the first Chairman of the Legislative Audit Committee; and the Committee set about soliciting nominations, recommendations, and applications to fill the position.

When I first met with Speaker Rencher, he explained his trip to Washington and his meeting with Elmer Staats. He told me how much he and the Legislative Audit Committee wanted me to help them set up the office and establish an exceptionally good office right from the outset. I admit, I was honored and flattered; and I told him I would talk it over with my wife and get back to him a few days later. I also needed to explore my options for obtaining a leave-of-absence from BYU. As Peggy and I discussed that opportunity and its implications for our family over the next few days, and as we pondered where such a decision might take me in my professional and academic career, I felt a considerable amount of uncertainty. I hesitated to jump at that opportunity.

Eventually, we decided to accept the offer. We felt that it would be best for our family, however, for me to commute to Salt Lake City from Provo for two years, rather than move and disrupt the family. Because I still planned to return to the BYU campus to continue my career in education, I requested and was granted a two-year leave of absence from BYU. And with those decisions made, we moved forward to embrace the next new chapter of our lives...

When his story of my confirmation appeared in several newspapers the following day, however, the story said that my name was Dennis, not Lennis; that I had been confirmed as the "Legislative Analyst" rather than as the Legislative Auditor General; and that I was a professor of finance and economics at the University of Utah, rather than being a Professor of Public Administration and Accounting at BYU…

To assemble a high-quality professional staff, I asked for the names and contact information for the other men and women who had been recommended, or who had applied, for the position of Auditor General. Then I contacted each one of them and asked if he or she would be interested in interviewing for one of the professional staff positions in the office. Some did, but several did not. For those who did, I scheduled interviews; and following those interviews, I selected a few of them to be some of the senior leaders for our audit staff. Among those whom I selected were Mont Kenney, Roy Dunn, and John Shaff. All three of them had applied for the position of Auditor General, and all seemed like outstanding auditors.

Mont Kenney had been the Director of Internal Auditing for the Higher Education System of the State of Utah, which included all of the State-sponsored colleges and universities; and he became my Deputy Auditor General. Two years later, when I returned to BYU, he was selected as the new Legislative Auditor General to replace me.

John Shaff came to us from the U.S. General Accounting Office. He brought several solid years of experience, and he was a well organized and highly disciplined Audit Manager. Several years later, he also became the Auditor General of the State of Utah; and he led that office with talent and skill. He had the maturity and experience that we needed to get started in the right way.
Wayne Welsh was not an applicant for the office of Auditor General. However, he had been a graduate student of mine at the University of Texas, as this history attests. After graduation, he had taken a position in California. Among several other specialized skills he possessed, he had considerable experience in auditing computerized information systems. That was a critical skill which was just emerging as a specialty in governmental auditing, and it became an important part of our work. Not many auditors had that type of experience, so Wayne was a valuable resource.

Wayne called me while he was in Provo visiting with the parents of his wife, Carol. When we met, I explained to him that I expected to be confirmed as the new Auditor General for the State of Utah. He expressed an interest in being considered for a staff position, and I assured him that I would remember him if I were confirmed. Consequently, after my confirmation, I invited him to consider joining our staff as an Audit Manager for information systems audits. He accepted and became a great Audit Manager in our office. When I returned to BYU, Wayne became the Deputy Auditor General to Mont Kenney; and six years later he was named the Auditor General himself. He led that office for almost two decades after that, and he did an outstanding job.

Before we began doing any actual audits, I asked the Speaker of the House of Representatives and the President of the Senate to convene a meeting of all Department and Agency heads in the State, where I could be introduced to them and then share with them our vision and the goals for our office. As part of my message to them, I told them that a well-known proverb from the field of auditing is this: The two biggest lies ever told in this world are spoken when the auditors show up and say, "We are here to help you!" – and the auditees reply, "We are glad to see you!"

For that reason, we would initiate every audit with a meeting of the audit team and the leaders of the agency or program to be audited. We would explain why we were there and what we hoped to accomplish, and then we would invite them to tell us how they felt we could be most helpful to them. We would maintain constant communication throughout the audit. And before any report was issued, they would receive a written copy, have an opportunity to discuss it in detail with the audit team and me, and prepare a written response that would be printed in the report at the time of its public re-lease. There would be no surprises and no uncertainties to have to explain later.

50th Anniversary Interviews

DR LENNIS KNIGHTON

SPEAKER BRAD WILSON

PRESIDENT JOHN L. VALENTINE

PRESIDENT WAYNE NIEDER-HAUSER

SPEAKER GREG HUGHES

OLAG LINKEDIN

Additional interviews are forthcoming and will be added to this playlist.

olag.utah.gov