



The Legislative Audit Subcommittee

What is the Legislative Audit Subcommittee?

The Audit Subcommittee of the Legislative Management Committee provides a way for legislators to get in-depth answers to questions they have concerning the use of taxpayer money. We meet periodically to:

- Approve or deny new audit requests
- Prioritize approved audits
- Hear and release recently completed audit reports

While the Audit Subcommittee determines which audits are completed, the work itself and its audits are solely under the control of the Legislative Auditor General, a constitutionally created position.

The professional staff of the Office of the Legislative Auditor General is charged with examining and evaluating taxpayer-funded programs, operations, and entities.

It is the mission of the Office of the Legislative Auditor General to serve the citizens of Utah by providing objective information, in-depth analyses, and useful recommendations that help legislators and other decision makers:

- Improve Programs
- Reduce Costs
- Promote Accountability

Since its formation, over \$132 million in potential savings have been identified for legislative consideration. Also, many recommendations have been made to improve effectiveness.

The legislative auditors strive to be the legislators' best source for objective and unbiased information.

What Types of Reviews Are Conducted?

The Legislative Auditor General's Office conducts performance audits that answer the following basic questions about agencies or programs:

- How well are they managed?
- Could they be run more efficiently or effectively?
- Do they meet the objectives intended by the Legislature?

Results of performance audits include: cost savings, increased program efficiency and/or effectiveness, and objective management information for decision making.

Our legislative auditors are skilled in recognizing good management practices, which is what performance auditing is really all about. All reports are public documents and include an agency response. The legislative auditors aid us in ensuring that tax dollars are put to good use.

■ Who Are the Members of the Audit Subcommittee?

President Michael G. Waddoups, Co-Chairman

President of the Senate
R-Salt Lake County

Speaker David Clark, Co-Chairman

Speaker of the House
R-Washington County

Senator Patricia W. Jones

Senate Minority Leader
D-Salt Lake County

Representative David Litvack

House Minority Leader
D-Salt Lake County

How Does a Legislator Initiate an Audit?

A legislator can make an audit request simply by writing a letter to the Audit Subcommittee. This letter should identify specific issues of concern that you would like addressed by an audit. This letter of request can be signed by one legislator; however, the request carries more weight if it is signed by a group of legislators or by the legislators on a committee.

Once your audit request is received, it will be considered during the next Audit Subcommittee meeting. At this time, the audit request may be accepted and placed on an audit priority list. Issues that are likely to be accepted and given high priority are those that the Legislature will confront in the next session or those that have the potential for a large statewide impact.

In order to help the subcommittee in its decision making, it is very helpful to informally talk to the members of the Audit Subcommittee about the issues involved and the date by which the audit report is needed. If you would like, you are welcome to attend the Audit Subcommittee meeting and make comments there.

As mentioned before, audit requests are placed on a priority list, which is a dynamic document. With each new audit request, the existing audit priorities can and do change. Thus, it is important for you to monitor the status of your audit request. If you become concerned with the status of your audit, please feel free to discuss your concerns with the members of the Audit Subcommittee.

What is the Audit Process?

Once an audit request has been approved and prioritized by the Audit Subcommittee, the audit will be staffed according to its priority assignment and staff availability. Once an audit is staffed, an auditor generally contacts the legislator(s) requesting the audit to discuss their concerns and identify when the audit results are needed. On average, an in-depth audit takes eight months from audit initiation to completion. The complexity of the organization being reviewed and the scope of the request determine how long an audit will take.

If all the audit questions cannot be answered in the necessary time period, then the auditors will work with the legislator(s) to identify the most critical questions. Once the audit is completed, the report is presented to the Audit Subcommittee, which then releases it to the appropriate legislative committees and to the public.

If you have any additional questions, please feel free to contact any member of the Legislative Audit Subcommittee or John Schaff, the Legislative Auditor General, at (801)538-1033 ext. 1103.

■ How May I Receive Audit Reports?

You may download a copy of most audit reports from the legislative website: www.le.state.ut.us. Select "publications" and then "audits."