

**Effective 5/12/2015**

**36-12-15.1 Budget and appropriation audits.**

- (1) As used in this section, "entity" means an entity in the executive branch that receives an ongoing line item appropriation in an appropriations act.
- (2) The Office of Legislative Auditor General shall:
  - (a) each year perform an audit of at least one entity's appropriations, in addition to other audits performed by the Office of Legislative Auditor General, that evaluates:
    - (i) the extent to which the entity has efficiently and effectively used the appropriation by identifying:
      - (A) the entity's appropriation history;
      - (B) the entity's spending and efficiency history; and
      - (C) historic trends in the entity's operational performance effectiveness;
    - (ii) whether the entity's size and operation are commensurate with the entity's spending history; and
    - (iii) whether the entity is diligent in its stewardship of state resources;
  - (b) if possible, incorporate the audit methodology described in Subsection (2)(a) in other audits performed by the Office of Legislative Auditor General;
  - (c) conduct the audits described in Subsection (2)(a) according to the process established for the Audit Subcommittee created in Section 36-12-8;
  - (d) after release of an audit report by the Audit Subcommittee, make the audit report available to:
    - (i) each member of the Senate and the House of Representatives; and
    - (ii) the governor or the governor's designee; and
  - (e) summarize the findings of an audit described in Subsection (2)(a) in:
    - (i) a unique section of the legislative auditor general's annual report; and
    - (ii) a format that the legislative fiscal analyst may use in preparation of the annual appropriations no later than 30 days before the day on which the Legislature convenes.
- (3) The Office of Legislative Auditor General shall consult with the legislative fiscal analyst in preparing the summary required by Subsection (2)(e).
- (4) The Legislature, in evaluating an entity's request for an increase in its base budget, shall:
  - (a) review the audit report required by this section and any relevant audits; and
  - (b) consider the entity's request for an increase in its base budget in light of the entity's prior history of savings and efficiencies as evidenced by the audit report required by this section.

Amended by Chapter 118, 2015 General Session