

**S.B. 200**  
**STATE AUDITOR - EXPANSION OF DUTIES**

Representative **Brad L. Dee** proposes the following amendments:

1. Page 6, Lines 174-182:

Delete lines 174-182 and insert:

"(4) (a) Except as provided in Subsection (4)(b), the state auditor shall, in addition to financial audits, and as the auditor determines is necessary, conduct performance and special purpose audits, examinations, and reviews of any entity that receives public funds, including a determination of any or all of the following:  
(i) the honesty and integrity of all its fiscal affairs;  
(ii) whether or not its administrators have faithfully complied with legislative intent;  
(iii) whether or not its operations have been conducted in an efficient, effective, and cost-efficient manner;  
(iv) whether or not its programs have been effective in accomplishing the intended objectives; and  
(v) whether or not its management, control, and information systems are adequate and effective .  
(b) The auditor may not conduct performance and special purpose audits, examinations, and reviews of any entity that receives public funds if the entity:  
(i) has an elected auditor; and  
(ii) has, within the entity's last budget year, had its financial statements or performance formally reviewed by another outside auditor."

2. Page 7, Lines 183-184:

Delete lines 183-184.