

**LEGISLATIVE AUDIT AMENDMENTS**

2015 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: LaVar Christensen**

Senate Sponsor: Deidre M. Henderson

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**LONG TITLE**

**General Description:**

This bill addresses a provision relating to audits of executive branch entities' appropriations.

**Highlighted Provisions:**

This bill:

- ▶ modifies the number of executive branch entities whose appropriations the legislative auditor general is annually required to audit; and
- ▶ eliminates a repealer of a provision relating to legislative auditor general audits of executive branch entities' appropriations.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**36-12-15.1**, as last amended by Laws of Utah 2012, Chapter 369

**63I-2-236**, as last amended by Laws of Utah 2014, Chapters 150 and 189

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **36-12-15.1** is amended to read:



28 **36-12-15.1. Budget and appropriation audits.**

29 (1) As used in this section, "entity" means an entity in the executive branch that  
30 receives an ongoing line item appropriation in an appropriations act.

31 (2) The Office of Legislative Auditor General shall:

32 (a) each year perform an audit of at least [~~two entities~~] one entity's appropriations, in  
33 addition to other audits performed by the Office of Legislative Auditor General, that evaluates:

34 (i) the extent to which the entity has efficiently and effectively used the appropriation  
35 by identifying:

36 (A) the entity's appropriation history;

37 (B) the entity's spending and efficiency history; and

38 (C) historic trends in the entity's operational performance effectiveness;

39 (ii) whether the entity's size and operation are commensurate with the entity's spending  
40 history; and

41 (iii) whether the entity is diligent in its stewardship of state resources;

42 (b) if possible, incorporate the audit methodology described in Subsection (2)(a) in  
43 other audits performed by the Office of Legislative Auditor General;

44 (c) conduct the audits described in Subsection (2)(a) according to the process  
45 established for the Audit Subcommittee created in Section [36-12-8](#);

46 (d) after release of an audit report by the Audit Subcommittee, make the audit report  
47 available to:

48 (i) each member of the Senate and the House of Representatives; and

49 (ii) the governor or the governor's designee; and

50 (e) summarize the findings of an audit described in Subsection (2)(a) in:

51 (i) a unique section of the legislative auditor general's annual report; and

52 (ii) a format that the legislative fiscal analyst may use in preparation of the annual  
53 appropriations no later than 30 days before the day on which the Legislature convenes.

54 (3) The Office of Legislative Auditor General shall consult with the legislative fiscal  
55 analyst in preparing the summary required by Subsection (2)(e).

56 (4) The Legislature, in evaluating an entity's request for an increase in its base budget,  
57 shall:

58 (a) review the audit report required by this section and any relevant audits; and

59 (b) consider the entity's request for an increase in its base budget in light of the entity's  
60 prior history of savings and efficiencies as evidenced by the audit report required by this  
61 section.

62 Section 2. Section **63I-2-236** is amended to read:

63 **63I-2-236. Repeal dates -- Title 36.**

64 [~~(1)~~ Section ~~36-12-15.1~~ is repealed July 1, 2015.]

65 [~~(2)~~] Sections ~~36-28-101~~ through ~~36-28-104~~ are repealed July 1, 2019.

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**Legislative Review Note**  
as of 1-20-15 9:53 AM

**Office of Legislative Research and General Counsel**