



## HB0399S01 compared with HB0399S02

- 19           • receive certain reports;
- 20           • conduct certain investigations; and
- 21           • enforce the provisions of the section;
- 22       ▶ creates a private right of action;
- 23       ▶ prohibits a public entity from creating certain rules related to character education; {and}
- 24       ▶ enacts certain legislative findings;
- 25       ▶ enacts provisions related to required instructional topics for a student; and
- 26       ▶ makes technical and conforming changes.

### 27 Money Appropriated in this Bill:

28       None

### 29 Other Special Clauses:

30       This bill provides a special effective date.

### 31 Utah Code Sections Affected:

32       AMENDS:

33       **53E-2-301** , as last amended by Laws of Utah 2019, Chapter 186

34       **53E-4-204.1** , as last amended by Laws of Utah 2025, Chapter 142

35       **53E-9-203** , as last amended by Laws of Utah 2024, Chapter 23

36       **53F-4-207** , as last amended by Laws of Utah 2024, Chapter 23

37       **53G-10-402** , as last amended by Laws of Utah 2025, Chapter 380

38       **67-3-1** , as last amended by Laws of Utah 2025, First Special Session, Chapter 17

39       ENACTS:

40       **53G-10-204.5 , Utah Code Annotated 1953**

41       REPEALS AND REENACTS:

42       **53G-10-204** , as last amended by Laws of Utah 2022, Chapter 229

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

45       Section 1. Section **53E-2-301** is amended to read:

46       **53E-2-301. Public education's vision and mission.**

43       (1) The Legislature envisions an educated citizenry that encompasses the following foundational principles:

45       (a) citizen participation in civic and political affairs;

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- 46 (b) economic prosperity for the state by graduating students who are college and career ready;  
48 (c) strong moral and social values; and  
49 (d) loyalty and commitment to constitutional government.
- 50 (2) The Legislature recognizes that public education's mission is to assure Utah the best educated  
citizenry in the world and each individual the training to succeed in a global society by providing  
students with:
- 53 (a) learning and occupational skills;  
54 (b) [~~character~~] academic development;  
55 (c) literacy and numeracy;  
56 (d) high quality instruction;  
57 (e) curriculum based on high standards and relevance; and  
58 (f) effective assessment to inform high quality instruction and accountability.
- 59 (3) The Legislature:
- 60 (a) recognizes that parents are a child's first teachers and are responsible for the education of their  
children;  
62 (b) encourages family engagement and adequate preparation so that students enter the public education  
system ready to learn; and  
64 (c) intends that the mission detailed in Subsection (2) be carried out through a responsive educational  
system that guarantees local school communities autonomy, flexibility, and client choice, while  
holding them accountable for results.
- 67 (4) This section will be applied consistent with Section 53G-10-204.
- 72 Section 2. Section **53E-4-204.1** is amended to read:
- 73 **53E-4-204.1. Ethnic studies core standards and curriculum requirements.**
- 70 (1) As used in this section:
- 71 (a) "Core standards for Utah public schools" or "core standards" means the standards the state board  
establishes as described in Section 53E-4-202.
- 73 (b) "Ethnic studies" means the interdisciplinary social and historical study of how different populations  
have experienced and participated in building the United States of America, including the study of  
the culture, history, and contributions of Utahns of diverse ethnicities.
- 77 (c) "Ethnic Studies Commission" means the Ethnic Studies Commission created in Section 63C-28-201.
- 79 (d) "Utahns of diverse ethnicities" means individuals who are residents of Utah and:

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- 80 (i) Native American;
- 81 (ii) Alaska Native;
- 82 (iii) Native Hawaiian;
- 83 (iv) Pacific Islander;
- 84 (v) Hispanic or Latino;
- 85 (vi) Black or African American;
- 86 (vii) Asian or Asian American; or
- 87 (viii) from diverse backgrounds and experiences.
- 88 (2)
- (a) The state board shall incorporate ethnic studies into the core standards for Utah public schools.
- 90 (b) Before the state board takes formal action to incorporate ethnic studies into the core standards, the state board shall:
- 92 (i) consult with the Ethnic Studies Commission; and
- 93 (ii) submit the proposed core standards incorporating ethnic studies to the Ethnic Studies Commission for review and recommendations.
- 95 (3) In incorporating ethnic studies into the core standards, the state board shall [~~consider, at a minimum:~~] comply with the provisions of Section 53G-10-204.
- 97 (4) The state board may consider:
- 98 [~~(a) existing core standards that increase cultural awareness of, and focus on the character traits described in Section 53G-10-204 for, all Utah communities;~~]
- 100 [~~(b)~~] (a) opportunities to recognize and incorporate into the ethnic studies core standards the histories, contributions, and perspectives of Utahns of diverse ethnicities; and
- 102 [~~(c)~~] (b) recommendations of the Ethnic Studies Commission.
- 103 [~~(4)~~] (5) Subject to legislative appropriations, the state board shall provide funding for professional learning in ethnic studies for teachers.
- 105 [~~(5)~~] (6)
- (a) By December 31, 2027, an LEA shall select curriculum and instructional materials for teaching ethnic studies to students in kindergarten through grade 12 that:
- 107 (i) align with the core standards incorporating ethnic studies described in this section; and
- 109 (ii) are integrated with regular school work.
- 110 (b) An LEA shall implement an ethnic studies curriculum that, at a minimum:

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- 111 (i) focuses on shared identity and honoring unique cultural differences, including:  
112 (A) that each individual student has unique characteristics; and  
113 (B) the common elements that unite Utahns; and  
114 [~~(C) respect for distinct socio-cultural identities; and~~]  
115 (ii) includes themes including cultural histories within the context of United States history and global  
history.
- 117 (c) An LEA shall:  
118 (i) modify or revise as needed the ethnic studies instructional materials and curriculum the LEA selects  
as described in [~~Subsection (5)(a)~~] Subsection (6)(a), to ensure alignment with core standards  
incorporating ethnic studies; and  
121 (ii) submit a report to the state board that provides evidence that the LEA is complying with the  
requirements of [~~Subsections (5)(a) and (b)~~] Subsections (6)(a) and (b).
- 124 (d) In fulfilling the requirements of this section, an LEA may offer a course on ethnic studies.  
126 [~~(6)~~] (7) The state board shall, in accordance with Title 63G, Chapter 3, Utah Administrative  
Rulemaking Act, make rules:  
128 (a) to develop guidelines and methods for LEAs to more fully incorporate ethnic studies into other core  
standards for Utah public schools courses; and  
130 (b) for the report described in [~~Subsection (5)(e)~~] Subsection (6)(c).
- 131 [~~(7)~~] (8) The guidelines and methods described in [~~Subsection (6)(a)~~] Subsection (7)(a) may not change:  
133 (a) the number of instructional hours required for elementary and secondary students; or  
134 (b) the number of instructional hours dedicated to the existing curriculum.
- 139 Section 3. Section **53E-9-203** is amended to read:  
140 **53E-9-203. Activities prohibited without prior written consent -- Validity of consent --**  
**Qualifications -- Training on implementation.**  
138 (1)  
(a) Except as provided in Subsection (8), Section 53G-9-604, and Section 53G-9-702, an LEA shall  
include in policies the LEA adopts under Section 53E-9-202 a requirement for obtaining prior  
written consent from the student's parent when administering to a student:  
142 (i) any psychological or psychiatric examination, test, or treatment; and  
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- (ii) any survey, analysis, or evaluation in which the purpose or effect is to cause the student to reveal information, whether the information is personally identifiable or not, concerning the student's or any family member's:
- 146 (A) political affiliations or, except as provided under Section 53G-10-202 or rules of the state board,  
political philosophies;
- 148 (B) mental or psychological problems;
- 149 (C) sexual behavior, orientation, gender identity, or attitudes;
- 150 (D) illegal, anti-social, self-incriminating, or demeaning behavior;
- 151 (E) critical appraisals of individuals with whom the student or family member has close family  
relationships;
- 153 (F) religious affiliations or beliefs;
- 154 (G) legally recognized privileged and analogous relationships, such as those with lawyers, medical  
personnel, or ministers; and
- 156 (H) income, except as required by law.
- 157 (b) An LEA shall annually obtain prior written consent for the following at the time a student registers  
with the LEA:
- 159 (i) surveys related to an early warning system described in Section 53F-4-207; and
- 160 [~~(ii) surveys that include social-emotional learning questions; and~~]
- 161 [~~(iii)~~] (ii) the school climate survey described in Section 53G-8-802.
- 162 (c) Notwithstanding Subsections (1)(a) and (b), an LEA shall comply with the prohibitions on character  
education described in Section 53G-10-204.
- 164 (2) Prior written consent under Subsection (1) is required in all grades, kindergarten through grade 12.
- 166 (3) Except as provided in Subsection (8), Section 53G-9-604, and Section 53G-9-702, the requirements  
under Subsection (1) shall also apply within the curriculum and other school activities unless prior  
written consent of the student's parent has been obtained.
- 169 (4) An LEA may not:
- 170 (a) use the prior written consent described in Subsection (1) that a different LEA obtained for a student  
who transfers to the LEA after the beginning of the school year; or
- 173 (b) provide:
- 174 (i) a reward to a student for a student's participation in any psychological or psychiatric examination,  
test, treatment, survey, analysis, or evaluation; or

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- 176 (ii) a consequence to a student for a student's lack of participation in any psychological or psychiatric  
examination, test, treatment, survey, analysis, or evaluation.
- 179 (5)
- (a) Written parental consent is valid only if a parent has been first given written notice, including notice  
that a copy of the educational or student survey questions to be asked of the student in obtaining the  
desired information is made available at the school, and a reasonable opportunity to obtain written  
information concerning:
- 183 (i) records or information, including information about relationships, that may be examined or  
requested;
- 185 (ii) the means by which the records or information shall be examined or reviewed;
- 186 (iii) the means by which the information is to be obtained;
- 187 (iv) the purposes for which the records or information are needed;
- 188 (v) the entities or persons, regardless of affiliation, who will have access to the personally  
identifiable information; and
- 190 (vi) a method by which a parent of a student can grant permission to access or examine the  
personally identifiable information.
- 192 (b) For a survey described in Subsection (1), the LEA shall ensure that the written notice described in  
Subsection (5)(a) includes:
- 194 (i) the survey the LEA will administer to the parent's student;
- 195 (ii) the intended purposes and uses of the data collected;
- 196 (iii) the types of persons or governmental entities that:
- 197 (A) share the collected data, including a list of recipients who will receive the student-level data; or
- 199 (B) receive the data collected from a governmental entity on a regular or contractual basis; and
- 201 (iv) the record series as defined in Section 63G-2-103 in which the data is or will be included, if  
applicable.
- 203 (6)
- (a) Except in response to a situation which a school employee reasonably believes to be an emergency,  
as authorized under Title 80, Chapter 2, Part 6, Child Abuse and Neglect Reports, by order of a  
court, or as described in Subsection (1)(b), disclosure to a parent must be given at least two weeks  
before information protected under this section is sought.
- 208 (b) Following disclosure, a parent may waive the two week minimum notification period.

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- 209 (c) Unless otherwise agreed to by a student's parent and the person requesting written consent, the  
authorization is valid only for the activity for which it was granted.
- 211 (d) A written withdrawal of authorization submitted to the school principal by the authorizing parent  
terminates the authorization.
- 213 (e) A general consent used to approve admission to school or involvement in special education,  
remedial education, or a school activity does not constitute written consent under this section.
- 216 (7)
- (a) This section does not limit the ability of a student under Section 53G-10-203 to spontaneously  
express sentiments or opinions otherwise protected against disclosure under this section.
- 219 (b)
- (i) If a school employee or agent believes that a situation exists which presents a serious threat to the  
well-being of a student, that employee or agent shall notify the student's parent without delay.
- 222 (ii) If, however, the matter has been reported to the Division of Child and Family Services within the  
Department of Human Services, it is the responsibility of the division to notify the student's parent  
of any possible investigation, prior to the student's return home from school.
- 226 (iii) The division may be exempted from the notification requirements described in this Subsection (7)  
(b)(ii) only if it determines that the student would be endangered by notification of the student's  
parent, or if that notification is otherwise prohibited by state or federal law.
- 230 (8)
- (a) If a school employee, agent, or school resource officer believes a student is at-risk of attempting  
suicide, physical self-harm, or harming others, the school employee, agent, or school resource  
officer may intervene and ask a student questions regarding the student's suicidal thoughts,  
physically self-harming behavior, or thoughts of harming others for the purposes of:
- 235 (i) referring the student to appropriate prevention services; and
- 236 (ii) informing the student's parent.
- 237 (b) An LEA shall develop and adopt a policy regarding intervention measures consistent with  
Subsection (8)(a) while requiring the minimum degree of intervention to accomplish the goals of  
this section.
- 240 (9) An LEA governing board shall provide inservice for teachers and administrators on the  
implementation of this section.
- 242 (10) The state board shall provide procedures for disciplinary action for violations of this section.

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- 244 (11) Data collected from a survey described in Subsection (1):  
245 (a) is a private record as provided in Section 63G-2-302;  
246 (b) may not be shared except in accordance with the Family Educational Rights and Privacy Act, 20  
U.S.C. Sec. 1232g;  
248 (c) may only be used by an individual, organization, or governmental entity, including the state board,  
for the purposes identified in the notice described in Subsection (5); and  
251 (d) may not be included in a student's Student Achievement Backpack, as that term is defined in Section  
53E-3-511.

257 Section 4. Section **53F-4-207** is amended to read:

258 **53F-4-207. Student intervention early warning program.**

255 (1) As used in this section:

256 (a) "Digital program" means a program that provides information for student early intervention as  
described in this section.

258 (b) "Online data reporting tool" means a system described in Section 53E-4-311.

259 (2)

(a) The state board shall, subject to legislative appropriations:

260 (i) subject to Subsection (2)(c), enhance the online data reporting tool and provide additional  
formative actionable data on student outcomes; and

262 (ii) select through a competitive contract process a provider to provide to an LEA a digital program  
as described in this section.

264 (b) Information collected or used by the state board for purposes of enhancing the online data reporting  
tool in accordance with this section may not identify a student individually.

267 (c) The state board shall make rules in accordance with Title 63G, Chapter 3, Utah Administrative  
Rulemaking Act, to define the primary exceptionalities described in Subsection (3)(e)(ii).

270 (3) The enhancement to the online data reporting tool and the digital program shall:

271 (a) be designed with a user-appropriate interface for use by teachers, school administrators, and parents;

273 (b) provide reports on a student's results at the student level on:

274 (i) a national assessment;

275 (ii) a local assessment; and

276 (iii) a standards assessment described in Section 53E-4-303;

277 (c) have the ability to provide data from aggregate student reports based on a student's:

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- 278 (i) teacher;  
279 (ii) school;  
280 (iii) school district, if applicable; or  
281 (iv) ethnicity;  
282 (d) provide a viewer with the ability to view the data described in Subsection (2)(c) on a single  
computer screen;  
284 (e) have the ability to compare the performance of students, for each teacher, based on a student's:  
286 (i) gender;  
287 (ii) special needs, including primary exceptionality as defined by state board rule;  
288 (iii) English proficiency;  
289 (iv) economic status;  
290 (v) migrant status;  
291 (vi) ethnicity;  
292 (vii) response to tiered intervention;  
293 (viii) response to tiered intervention enrollment date;  
294 (ix) absence rate;  
295 (x) feeder school;  
296 (xi) type of school, including primary or secondary, public or private, Title I, or other general school-  
type category;  
298 (xii) course failures; and  
299 (xiii) other criteria, as determined by the state board; and  
300 (f) have the ability to load data from a local, national, or other assessment in the data's original format  
within a reasonable time.  
302 (4) Subject to legislative appropriations, the online data reporting tool and digital program shall, in  
compliance with Section 53G-10-204:  
304 (a) integrate criteria for early warning indicators, including the following criteria:  
305 (i) discipline, including school safety violations;  
306 (ii) attendance;  
307 (iii) behavior;  
308 (iv) course failures; and  
309 (v) other criteria as determined by a local school board or charter school governing board;

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- 311 (b) provide a teacher or administrator the ability to view the early warning indicators described in  
Subsection (4)(a) with a student's assessment results described in Subsection (3)(b);
- 314 (c) provide data on response to intervention using existing assessments or measures that are manually  
added, including assessment and nonacademic measures;
- 316 (d) provide a user the ability to share interventions within a reporting environment and add comments to  
inform other teachers, administrators, and parents;
- 318 (e) save and share reports among different teachers and school administrators, subject to the student  
population information a teacher or administrator has the rights to access;
- 320 (f) automatically flag a student profile when early warning thresholds, that the state board defines, are  
met so that a teacher can easily identify a student who may be in need of intervention;
- 323 (g) incorporate a variety of algorithms to support student learning outcomes and provide student growth  
reporting by teacher;
- 325 (h) integrate response to intervention tiers and activities as filters for the reporting of individual student  
data and aggregated data, including by ethnicity, school, or teacher;
- 327 (i) have the ability to generate parent communication to alert the parent of plans or interventions; and
- 329 (j) configure alerts based upon student academic results, including a student's performance on the  
previous year's standards assessment described in Section 53E-4-303 or results to appropriate  
behavior interventions.
- 332 (5)
- (a) The state board shall ensure that each LEA receives access to a digital program through a provider  
described in Subsection (2)(a)(ii).
- 334 (b) An LEA shall:
- 335 (i) pay for 50% of the cost of providing access to the digital program to the LEA; and
- 336 (ii) no later than one school year after accessing a digital program, report to the state board in a format  
required by the state board on:
- 338 (A) the effectiveness of the digital program;
- 339 (B) positive and negative attributes of the digital program;
- 340 (C) recommendations for improving the online data reporting tool; and
- 341 (D) any other information regarding a digital program requested by the state board.
- 342 (c) The state board shall consider recommendations from an LEA for changes to the online data  
reporting tool.

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- 344 (6) A person shall provide or use information described in this section [-]in accordance with[-]:  
345 (a) Title 53E, Chapter 9, Student Privacy and Data Protection;  
346 (b) Family Education Rights and Privacy Act, 20 U.S.C. Sec. 1232g;[-and]  
347 (c) the parental consent requirements in Section 53E-9-203[-] ; and  
348 (d) the prohibitions on character education described in Section 53G-10-204.  
349 (7)  
(a) A parent or guardian may opt the parent's or guardian's student into participating in a survey prepared by an LEA's online data reporting tool described in this section.  
351 (b) An LEA shall provide notice to a parent of:  
352 (i) the administration of a survey described in Subsection (7)(a);  
353 (ii) if applicable, that the survey may request information from students that is non- academic in nature;  
355 (iii) where the parent may access the survey described in Subsection (7)(a) to be administered; and  
357 (iv) the opportunity to opt a student out of participating in a survey as described in Subsection (7)(a).  
359 (c) An LEA shall annually provide notice to parents and guardians on how the LEA uses student data through the online data reporting tool to provide instruction and intervention to students.  
362 (8) An LEA may use a different platform from the platform described in Subsection (2)(a)(ii) if the different platform accomplishes the requirements of this section.  
368 Section 5. Section **53G-10-204** is repealed and reenacted to read:  
369 **53G-10-204. Character education restrictions -- Constitutional protections -- Private right of action.**  
367 (1) As used in this section:  
368 (a) "Administrative personnel" means the same as {that term} defined is in Section 53G-10-206.  
370 ~~{(b) {"Character education" means current or historical social emotional learning frameworks, models, practices, programs, systems, or tools developed by any public or private source, including those from the Collaborative for Academic Social and Emotional Learning [CASEL], the Harvard University EASEL Lab, and civil society organizations and:} }~~  
375 (i){(b)} {includes an array of} "Character education" means interpersonal {and} or intrapersonal competencies {or skills organized into cognitive, emotional, metacognitive, psychosocial, social} , skills, or {spiritual domains} traits related to {shape} attitudes, beliefs{, language} , {or} existential meaning or purpose, mindsets {or to develop character} , dispositions, identity, or values{:} that are inherently subjective or open to interpretation.

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- 379 {~~(ii) {is referred to by an array of terms, including 21st century skills, competencies, civic or family  
engagement, durable skills, lifelong learning skills, interventions, non-academic skills, services,  
social skills, soft skills, subjective skills, personalized learning, or wellbeing;}~~}
- 383 {~~(iii) {establishes practices or rituals related to existential meaning or purpose; or}~~}
- 384 {~~(iv) {uses speech-ranking indexes or tools to establish or measure the social or emotional value or  
effect of communication.}~~}
- 386 (c) "Instructional personnel" means the same as ~~{that term is}~~ defined in Section 53G-10-206.
- 388 (d) "Public entity" means the same as ~~{that term is}~~ defined in Section 76-1-101.5.
- 389 (e) "Student" means a student in pre-kindergarten through grade 12 who is:
- 390 (i) enrolled in a public school; or
- 391 (ii) a participant in a public school program.
- 392 (2) The provisions of this Subsection (2) are non-severable from this section:
- 393 (a) the public education system shall be free from sectarian control, in accordance with Utah  
Constitution, Article X, Section 1;
- 395 (b) no religious or partisan test or qualification shall be required as a condition of admission or  
attendance in the state's education system, in accordance with Utah Constitution, Article X, Section  
8;
- 398 (c) sectarian control and partisan tests can be either religious or secular in nature;
- 399 (d) the Free Exercise Clause protects against state education institutions establishing imposing sectarian  
or partisan tests, qualifications, or systems of thought and belief on students, regardless of the extent  
to which these align or conflict with those taught at home; and
- 403 (e) the privilege and purview to determine or provide for the character education ~~or formation~~ of a child  
solely resides with a parent, and cannot be assumed by or ceded to the state.
- 405 (3) To serve the profound liberty interests of children and parents, and to protect against state arrogation  
of individual rights guaranteed by the Utah Constitution and the 1st, 4th, 9th, and 14th amendments  
to the United States Constitution, administrative personnel and instructional personnel may not:
- 409 (a) categorize, grade, ~~{implement,}~~ measure, monitor, ~~standardize,~~ or track the character education of a  
student or students using current or historical social emotional learning frameworks, models, policy  
guides, practices, programs, rituals, rubrics, systems, taxonomies, or tools developed by any public  
or private source, or using speech-ranking tools indexed to the social or emotional value or effect of  
communication;

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- 411 {~~(b)~~ {~~coordinate or scale character education;~~}}
- 412 (c){~~(b)~~} collect data or produce information, including biometric and psychometric, on the character education of a student or students, including for distribution or use in any repository, dashboard, database, digital interface, or networked or interoperable system; {~~or~~}
- 416 (d){~~(c)~~} distribute, produce, or use student profiles, portfolios, passports, transcripts, credentials, social credit, or other records which include character education components{~~.~~}; or
- 411 (d) take any of the prohibited actions in Subsections (3)(a), (b), and (c) in regard to children who are homeschooled.
- 418 (4) Nothing in this section prohibits:
- 419 (a) administrative or instructional personnel from using basic methods of maintaining classroom order not described in Subsection {~~(1)(b)~~} (3);
- 421 (b) administrative or instructional personnel from communicating an objective observation of student {~~behavior~~} attendance, behavior, or {~~activity~~} coursework to a student, a parent, the appropriate personnel, or the proper authorities;
- 424 (c) administrative or instructional personnel from:
- 425 (i) {~~acting~~} crisis response to protect an individual's immediate physical safety; or
- 426 (ii) notifying a parent, the appropriate personnel, or the proper authorities of personal knowledge of student behavior that is criminal, delinquent, related to self-harm or discipline, or of serious concern;
- 429 (d) an LEA from maintaining and sharing records and communications compliant with Subsection (3) specific to the student behavior described in Subsections (4)(b) and (c) with:
- 432 (i) the appropriate personnel at the school or LEA at which a student is enrolled;
- 433 (ii) the parent of a student; or
- 434 (iii) the proper authorities; or
- 435 (e) specific records or provisions of a student's IEP or 504 Accommodation plan as designated by a parent and allowed under IDEA or Section 504 of the Rehabilitation Act of 1973 as amended in the area of public elementary and secondary education.
- 438 (5) The state auditor shall:
- 439 (a) establish a process to receive reports from individuals alleging a violation of Subsection (3), which includes:
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- 443 (i) publishing on a publicly-accessible dashboard on the state auditor's website the number of  
444 complaints received monthly and yearly; and
- 445 (ii) providing a method of tracking the status of an allegation from receipt to resolution to the individual  
446 reporting the allegation;
- 447 (b) investigate alleged violations of Subsection (3);
- 448 (c) provide written notice of the alleged violation to the public entity responsible for employing or  
449 engaging the services of the administrative or instructional personnel;
- 450 (d) have unrestricted access to any public entity records, systems, or properties it may deem additionally  
451 necessary to verify an alleged violation or confirm a remedy of a violation of Subsection (3);
- 452 (e) determine violations of Subsection (3) on a prima facie basis; and
- 453 (f) require compliance from public entities for initial or repeat violations of Subsection (3).
- 454 (6) Upon determining a violation of Subsection (3), the state auditor shall:
- 455 (a) provide a public entity a written notice of the determined violation, which:
- 456 (i) informs the public entity that the violation requires the state auditor to withhold funds in accordance  
457 with Section 67-3-1 until the state auditor can confirm the public entity's compliance with this  
458 section; and
- 459 (ii) informs the public entity that the public entity has {14} 60 calendar days to provide a written  
460 assurance of compliance which:
- 461 (A) confirms that the public entity has remedied the violation;
- 462 (B) lists the actions the public entity has taken to remedy the violation; and
- 463 (C) commits {to} the public entity to preventing a recurrence of the violation;
- 464 (b) publish the determined violation on a publicly-accessible dashboard of the state auditor's website,  
465 including the following information:
- 466 (i) the name of the public entity in violation of Subsection (3);
- 467 (ii) the date on which the state auditor received the report alleging a violation of Subsection (3);
- 468 (iii) the nature of the violation;
- 469 (iv) the nature of the remedy;
- 470 (v) upon receipt from the public entity, a link to a copy of the written assurance of compliance required  
471 under Subsection (6)(a)(ii); and
- 472 (vi) the compliance status of the public entity, including that described in Subsection (6)(b)(vi); and  
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(c) for a public entity with three or more determined violations of this section in a rolling five-year period, whether distinct or repeat violations:

477 (i) designate, on the state auditor's website, the public entity as a non-compliant actor; and

479 (ii) recommend the public entity to the United States Department of Justice for a possible violation of 18 U.S.C. Sec. 241.

481 (7)

(a) A parent of a student affected by a violation of Subsection (3) may bring a private right of action against a public entity for a violation of Subsection (3).

483 (b) A parent who brings an action described in Subsection (7)(a) is entitled to the rebuttable presumption of Subsections (2)(d) and (2)(e).

485 (c) If a parent prevails in an action under Subsection (7)(a):

486 (i) the court shall:

487 (A) award reasonable costs to the parent; and

488 (B) require the defendant to pay the parent's attorney fees; and

489 (ii) the parent may recover:

490 (A) actual damages; and

491 (B) other damages the court deems reasonable.

492 (d) Notwithstanding Subsection (7)(a), a parent may not bring a civil action against an employee acting in the employee's individual capacity.

494 (8) Notwithstanding any rulemaking authority of a public entity, a public entity may not make rules regarding this section.

496 (9)

(a) A public entity may train administrative and instructional personnel consistent with the provisions of this section.

498 (b) A public entity may not use the training described in Subsection (9)(a) as an affirmative defense in action taken under Subsection (7)(a).

495 Section 6. Section 6 is enacted to read:

496 **53G-10-204.5. Constitutional government education -- Definitions -- Legislative findings --**  
**Elements -- Enactment.**

498

## HB0399S01 compared with HB0399S02

- (1) As used in this section, "Constitutional government education" means, in relation to Utah and the United States, direct instruction informing students of the purpose, function, and structure of a Constitutional republic.
- 501 (2) The Legislature recognizes that:
- 502 (a) Constitutional government education shall be a continuing focus and emphasis in public schools and is necessary for the preservation of the state, the nation, the general welfare and liberty of its citizenry;
- 505 (b) strong religious and moral values cultivated within the family are essential to the preservation of the liberties guaranteed through constitutional government and for the welfare of succeeding generations;
- 508 (c) the sole privilege and purview for character formation and religious and moral education of children resides with their parents;
- 510 (d) state and local governments are to respect the boundaries between the home and the state regarding character formation and the religious and moral education of children as established in Section 53G-10-204; and
- 513 (e) public schools assist in preserving our Constitutional republic by preparing succeeding generations through instruction in its foundational principles.
- 515 (3) Students shall be taught Constitutional government education as a discreet subject area, which shall include the following:
- 517 (a) the Declaration of Independence;
- 518 (b) the constitutions of the United States and of the state of Utah;
- 519 (c) the history of Utah's statehood;
- 520 (d) the essentials and benefits of the free enterprise system;
- 521 (e) other seminal historical documents related to the founding of the United States of America;
- 523 (f) the branches of government;
- 524 (g) the checks and balances on the branches of government;
- 525 (h) the government deriving its just powers from the consent of the governed;
- 526 (i) the limited and enumerated powers of the state and federal governments; and
- 527 (j) the government's obligation to represent and protect the fundamental liberties of its citizenry.
- 529 (4) Local school boards and school administrators may provide training, direction, and encouragement, as needed, to accomplish the intent and requirements of this section and to effectively emphasize

## HB0399S01 compared with HB0399S02

Constitutional government education in the public schools, consistent with the provisions of Section 53G-10-204.

533 Section 7. Section **53G-10-402** is amended to read:

534 **53G-10-402. Instruction in health -- Parental consent requirements -- Conduct and speech of**  
**school employees and volunteers -- Political and religious doctrine prohibited.**

504 (1) As used in this section:

505 (a) "LEA governing board" means a local school board or charter school governing board.

507 (b) "Refusal skills" means instruction:

508 (i) in a student's ability to clearly and expressly refuse sexual advances by a minor or adult;

510 (ii) in a student's obligation to stop the student's sexual advances if refused by another individual;

512 (iii) informing a student of the student's right to report and seek counseling for unwanted sexual  
advances; and

514 (iv) informing a student that a student may not consent to criminally prohibited activities or activities  
for which the student is legally prohibited from giving consent, including the electronic transmission  
of sexually explicit images by an individual, regardless of whether the image is of the individual  
who transmits the image or of another individual.

519 (c) "Situational awareness" means instruction in a student's ability to:

520 (i) observe the student's environment, including:

521 (A) increasing awareness; and

522 (B) noticing details and changes in the environment; and

523 (ii) respond in unsafe situations, including how to seek help.

524 (d) "Success sequence" means a three-prong framework for youth and young adults that encourages:

526 (i) completing at least a high school education and pursuing further educational opportunities;

528 (ii) obtaining full-time employment; and

529 (iii) having children within a healthy and stable family and marriage.

530 (2)

(a) In accordance with Section 53E-3-501 and in compliance with Section 53G-10-204, the state board  
shall establish health curriculum requirements:

532 (i) for the purpose of:

533 (A) equipping students with practical safety skills regarding sexual abuse, trafficking, and harassment;

535 (B) promoting respect for humankind and individual responsibility;

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- 536 (C) fostering [~~character development and~~]decision-[-]making through the success sequence; and  
538 (D) encouraging healthy personal and family relationships; and  
539 (ii) that include instruction in:
- 540 (A) the success sequence;
  - 541 (B) community and personal health, including personal hygiene and the prevention of communicable  
disease;
  - 543 (C) physiology;
  - 544 (D) human development;
  - 545 (E) marriage and safe dating practices;
  - 546 (F) refusal skills;
  - 547 (G) resilience;
  - 548 (H) situational awareness;
  - 549 (I) the harmful effects of pornography; and
  - 550 (J) the consequences of behaviors that pose a risk to individual health or of failure under the success  
sequence.
- 552 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the state board shall  
make rules that:
- 554 (i) ensure that instruction stresses the importance of abstinence from all sexual activity before marriage  
and fidelity after marriage as methods for:
    - 556 (A) maintaining mental, physical, and social health, including reducing stress;
    - 557 (B) eliminating risks associated with sexual activity, including preventing pregnancy and certain  
communicable diseases; and
    - 559 (C) achieving the success sequence;
  - 560 (ii) ensure that instruction stresses personal skills that encourage abstinence, the return to abstinence,  
and fidelity;
  - 562 (iii) prohibit instruction or discussion, regardless of parental consent or intent to receive the prohibited  
instruction, in or regarding:
    - 564 (A) the intricacies of sexual stimulation or erotic behavior;
    - 565 (B) the advocacy of premarital or extramarital sexual activity;
    - 566 (C) the advocacy or encouragement of the use of contraceptive methods or devices; and
  - 568

## HB0399S01 compared with HB0399S02

- (D) any means or methods that facilitate or encourage the violation of any state or federal criminal law by a minor or an adult, including as a response to a spontaneous question from a student; and
- 571 (iv) subject to Subsection (2)(c), allow instruction to include information about contraceptive methods or devices, not including abortion or any abortive methods, that stresses effectiveness, failure rates for youth, limitations, risks, and information on state law applicable to minors obtaining contraceptive methods or devices.
- 576 (c)
- (i) As used in this Subsection (2), "contraceptive methods or devices" does not include abortion or any abortive methods.
- 578 (ii) Notwithstanding the allowance for instruction about contraceptive methods or devices in Subsection (2)(b):
- 580 (A) the state board may not require an LEA to teach or adopt instructional materials that include information on contraceptive methods or devices; and
- 582 (B) the instruction may not demonstrate or otherwise depict the use of a contraceptive method or device.
- 584 (d) The state board shall:
- 585 (i) recommend instructional materials for use in the curricula required under Subsection (2)(a); and
- 587 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, make rules for an LEA governing board that adopts alternative instructional materials under Subsection (2)(e) to:
- 590 (A) require the LEA governing board to report on the materials the governing board selects and the governing board's compliance with Subsection (2)(e); and
- 592 (B) provide for an appeal and review process of the LEA governing board's adoption of instructional materials.
- 594 (e)
- (i) An LEA governing board may choose to adopt:
- 595 (A) the instructional materials recommended under Subsection (2)(d); or
- 596 (B) alternative instructional materials in accordance with Subsection (2)(e)(ii).
- 597 (ii) An LEA governing board that adopts instructional materials under Subsection (2)(e)(i) shall:
- 599 (A) ensure that the materials comply with state law and state board rules;
- 600 (B) base the adoption of the materials on the recommendations of the LEA governing board's Curriculum Materials Review Committee;

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- 602 (C) adopt the instructional materials in an open and regular meeting of the LEA governing board for  
which parents of students who attend the respective schools receive prior notice; and
- 605 (D) give parents an opportunity to express the parents' views and opinions on the materials at the  
meeting described in Subsection (2)(e)(ii)(C).
- 607 (f) At the request of the state board, the Department of Health and Human Services shall provide  
recommendations to the state board as the state board develops the curriculum, rules, or programs  
described in this Subsection (2).
- 610 (3) A student shall receive the instruction described in Subsection (2) on at least two occasions between  
the beginning of grade 7 and the end of grade 12.
- 612 (4)
- (a) The state board shall, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking  
Act, make rules that:
- 614 (i) provide for the compliance with the parental consent requirements of Sections 76-7-322; and
- 616 (ii) require advance notice to a student's parent that provides an opportunity to review the  
information for which parental consent is required under Sections 76-7-322 and 76-7-323.
- 619 (b) The state board shall provide procedures for disciplinary action for violation of Section 76-7-322 or  
76-7-323.
- 621 (5)
- (a) In accordance with [~~Section 53G-10-204 and~~] Subsection (2)(b)(iii), [~~and~~] because school  
employees and volunteers serve as examples to students, school employees or volunteers acting  
in an official capacity may not support or encourage criminal conduct by students, teachers, or  
volunteers.
- 625 (b) To ensure the effective performance of school personnel, the limitations described in Subsection  
(5)(a) also apply to a school employee or volunteer acting outside of the school employee's or  
volunteer's official capacity if:
- 628 (i) the employee or volunteer knew or should have known that the employee's or volunteer's action  
could result in a material and substantial interference or disruption in the normal activities of the  
school; and
- 631 (ii) the employee's or volunteer's action results in a material and substantial interference or disruption in  
the normal activities of the school.

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- (c) The state board or an LEA governing board may not allow training of school employees or volunteers that supports or encourages criminal conduct.
- 635 (d) The state board shall, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, make rules implementing this Subsection (5).
- 637 (e) Nothing in this section limits the ability or authority of the state board or an LEA governing board to enact and enforce rules or take actions that are otherwise lawful regarding an educator's, employee's, or volunteer's qualifications or behavior evidencing unfitness for duty.
- 641 (6) Except as provided in Section 53G-10-202, an individual may not teach or provide instruction on political, atheistic, sectarian, religious, or denominational doctrine in the public schools.
- 644 (7)
- (a) An LEA governing board and an LEA governing board's employees shall cooperate and share responsibility in carrying out the purposes of this chapter.
- 646 (b) An LEA governing board shall:
- 647 (i)
- ~~[(A)]~~ provide appropriate professional development for the LEA governing board's teachers, counselors, and school administrators to enable the teachers, counselors, and school administrators to understand~~[-protect, and properly instruct students in the values and character traits referred to in]~~ and comply with the provisions of this section and Sections 53E-9-202, 53E-9-203, 53G-10-202, 53G-10-203, 53G-10-204, and 53G-10-205; and
- 653 ~~[(B) distribute appropriate written materials on the values, character traits, and conduct described in Subsection (7)(b)(i) to each individual receiving the professional development; and]~~
- 656 (ii) ~~[make the written materials described in-]~~ distribute a complete copy of each code section listed in Subsection (7)(b) ~~[available-]~~to education support professionals, students, and students' parents.
- 659 (c) To assist an LEA governing board in providing the professional development required under Subsection (7)(b), the state board shall, as appropriate, contract with a qualified individual or entity possessing expertise in the areas described in Subsection (7)(b) to develop and disseminate model teacher professional development programs that an LEA governing board may use to train the individuals described in Subsection (7)(b) to effectively ~~[teach the values and qualities of character described]~~ comply with the sections of code referenced in Subsection (7)(b).
- 666 (d) In accordance with Subsection (5)(c), professional development may not support or encourage criminal conduct.

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- 668 (8) An LEA governing board shall review every two years:
- 669 (a) LEA governing board policies on instruction described in this section;
- 670 (b) for a local school board, data for each county in which the school district is located, or, for a charter  
school governing board, data for the county in which the charter school is located, on the following:
- 673 (i) teen pregnancy;
- 674 (ii) child sexual abuse; and
- 675 (iii) sexually transmitted diseases and sexually transmitted infections; and
- 676 (c) the number of pornography complaints or other instances reported within the jurisdiction of the LEA  
governing board.
- 678 (9) If any one or more provision, subsection, sentence, clause, phrase, or word of this section, or the  
application thereof to any person or circumstance, is found to be unconstitutional, the balance of this  
section shall be given effect without the invalid provision, subsection, sentence, clause, phrase, or  
word.

715 Section 8. Section **67-3-1** is amended to read:

716 **67-3-1. Functions and duties.**

- 684 (1)
- (a) The state auditor is the auditor of public accounts and is independent of any executive or  
administrative officers of the state.
- 686 (b) The state auditor is not limited in the selection of personnel or in the determination of the reasonable  
and necessary expenses of the state auditor's office.
- 688 (2) The state auditor shall examine and certify annually in respect to each fiscal year, financial  
statements showing:
- 690 (a) the condition of the state's finances;
- 691 (b) the revenues received or accrued;
- 692 (c) expenditures paid or accrued;
- 693 (d) the amount of unexpended or unencumbered balances of the appropriations to the agencies,  
departments, divisions, commissions, and institutions; and
- 695 (e) the cash balances of the funds in the custody of the state treasurer.
- 696 (3)
- (a) The state auditor shall:

697

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- (i) audit each permanent fund, each special fund, the General Fund, and the accounts of any department of state government or any independent agency or public corporation as the law requires, as the auditor determines is necessary, or upon request of the governor or the Legislature;
- 701 (ii) perform the audits in accordance with generally accepted auditing standards and other auditing procedures as promulgated by recognized authoritative bodies; and
- 703 (iii) as the auditor determines is necessary, conduct the audits to determine:
- 704 (A) honesty and integrity in fiscal affairs;
- 705 (B) accuracy and reliability of financial statements;
- 706 (C) effectiveness and adequacy of financial controls; and
- 707 (D) compliance with the law.
- 708 (b) If any state entity receives federal funding, the state auditor shall ensure that the audit is performed in accordance with federal audit requirements.
- 710 (c)
- (i) The costs of the federal compliance portion of the audit may be paid from an appropriation to the state auditor from the General Fund.
- 712 (ii) If an appropriation is not provided, or if the federal government does not specifically provide for payment of audit costs, the costs of the federal compliance portions of the audit shall be allocated on the basis of the percentage that each state entity's federal funding bears to the total federal funds received by the state.
- 716 (iii) The allocation shall be adjusted to reflect any reduced audit time required to audit funds passed through the state to local governments and to reflect any reduction in audit time obtained through the use of internal auditors working under the direction of the state auditor.
- 720 (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:
- 724 (i) the honesty and integrity of all the entity's fiscal affairs;
- 725 (ii) whether the entity's administrators have faithfully complied with legislative intent;
- 726

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- (iii) whether the entity's operations have been conducted in an efficient, effective, and cost-efficient manner;
- 728 (iv) whether the entity's programs have been effective in accomplishing the intended objectives;  
and
- 730 (v) whether the entity's management, control, and information systems are adequate, effective, and  
secure.
- 732 (b) The auditor may not conduct performance and special purpose audits, examinations, and reviews of  
any entity that receives public funds if the entity:
- 734 (i) has an elected auditor; and
- 735 (ii) has, within the entity's last budget year, had the entity's financial statements or performance  
formally reviewed by another outside auditor.
- 737 (5) The state auditor:
- 738 (a) shall administer any oath or affirmation necessary to the performance of the duties of the auditor's  
office; and
- 740 (b) may:
- 741 (i) subpoena witnesses and documents, whether electronic or otherwise; and
- 742 (ii) examine into any matter that the auditor considers necessary.
- 743 (6) The state auditor may require all persons who have had the disposition or management of any  
property of this state or its political subdivisions to submit statements regarding the property at the  
time and in the form that the auditor requires.
- 746 (7) The state auditor shall:
- 747 (a) except where otherwise provided by law, institute suits in Salt Lake County in relation to the  
assessment, collection, and payment of revenues against:
- 749 (i) persons who by any means have become entrusted with public money or property and have failed to  
pay over or deliver the money or property; and
- 751 (ii) all debtors of the state;
- 752 (b) collect and pay into the state treasury all fees received by the state auditor;
- 753 (c) perform the duties of a member of all boards of which the state auditor is a member by the  
constitution or laws of the state, and any other duties that are prescribed by the constitution and by  
law;
- 756 (d) stop the payment of the salary of any state official or state employee who:

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- 757 (i) refuses to settle accounts or provide required statements about the custody and disposition of public  
funds or other state property;
- 759 (ii) refuses, neglects, or ignores the instruction of the state auditor or any controlling board or  
department head with respect to the manner of keeping prescribed accounts or funds; or
- 762 (iii) fails to correct any delinquencies, improper procedures, and errors brought to the official's or  
employee's attention;
- 764 (e) establish accounting systems, methods, and forms for public accounts in all taxing or fee-assessing  
units of the state in the interest of uniformity, efficiency, and economy;
- 766 (f) superintend the contractual auditing of all state accounts;
- 767 (g) subject to Subsection (8)(a), withhold state allocated funds or the disbursement of property taxes  
from a state or local taxing or fee-assessing unit, if necessary, to ensure that officials and employees  
in those taxing units comply with state laws and procedures in the budgeting, expenditures, and  
financial reporting of public funds;
- 771 (h) subject to Subsection (9), withhold the disbursement of tax money from any county, if necessary, to  
ensure that officials and employees in the county comply with Section 59-2-303.1; and
- 774 (i) withhold state allocated funds or the disbursement of property taxes from a local government entity  
or a limited purpose entity, as those terms are defined in Section 67-1a-15 if the state auditor finds  
the withholding necessary to ensure that the entity registers and maintains the entity's registration  
with the lieutenant governor, in accordance with Section 67-1a-15.
- 779 (8)
- (a) Except as otherwise provided by law, the state auditor may not withhold funds under Subsection  
(7)(g) until a state or local taxing or fee-assessing unit has received formal written notice of  
noncompliance from the auditor and has been given 60 days to make the specified corrections.
- 783 (b) If, after receiving notice under Subsection (8)(a), a state or independent local fee-assessing unit that  
exclusively assesses fees has not made corrections to comply with state laws and procedures in the  
budgeting, expenditures, and financial reporting of public funds, the state auditor:
- 787 (i) shall provide a recommended timeline for corrective actions;
- 788 (ii) may prohibit the state or local fee-assessing unit from accessing money held by the state; and
- 790 (iii) may prohibit a state or local fee-assessing unit from accessing money held in an account of a  
financial institution by filing an action in a court with jurisdiction under Title 78A, Judiciary and

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Judicial Administration, requesting an order of the court to prohibit a financial institution from providing the fee-assessing unit access to an account.

- 795 (c) The state auditor shall remove a limitation on accessing funds under Subsection (8)(b) upon  
compliance with state laws and procedures in the budgeting, expenditures, and financial reporting of  
public funds.
- 798 (d) If a local taxing or fee-assessing unit has not adopted a budget in compliance with state law, the  
state auditor:
- 800 (i) shall provide notice to the taxing or fee-assessing unit of the unit's failure to comply;
- 802 (ii) may prohibit the taxing or fee-assessing unit from accessing money held by the state; and
- 804 (iii) may prohibit a taxing or fee-assessing unit from accessing money held in an account of a financial  
institution by:
- 806 (A) contacting the taxing or fee-assessing unit's financial institution and requesting that the institution  
prohibit access to the account; or
- 808 (B) filing an action in a court with jurisdiction under Title 78A, Judiciary and Judicial Administration,  
requesting an order of the court to prohibit a financial institution from providing the taxing or fee-  
assessing unit access to an account.
- 811 (e) If the local taxing or fee-assessing unit adopts a budget in compliance with state law, the state  
auditor shall eliminate a limitation on accessing funds described in Subsection (8)(d).
- 814 (9) The state auditor may not withhold funds under Subsection (7)(h) until a county has received formal  
written notice of noncompliance from the auditor and has been given 60 days to make the specified  
corrections.
- 817 (10)
- (a) The state auditor may not withhold funds under Subsection (7)(i) until the state auditor receives a  
notice of non-registration, as that term is defined in Section 67-1a-15.
- 820 (b) If the state auditor receives a notice of non-registration, the state auditor may prohibit the local  
government entity or limited purpose entity, as those terms are defined in Section 67-1a-15, from  
accessing:
- 823 (i) money held by the state; and
- 824 (ii) money held in an account of a financial institution by:
- 825 (A) contacting the entity's financial institution and requesting that the institution prohibit access to the  
account; or

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- 827 (B) filing an action in a court with jurisdiction under Title 78A, Judiciary and Judicial Administration,  
requesting an order of the court to prohibit a financial institution from providing the entity access to  
an account.
- 830 (c) The state auditor shall remove the prohibition on accessing funds described in Subsection (10)(b) if  
the state auditor received a notice of registration, as that term is defined in Section 67-1a-15, from  
the lieutenant governor.
- 833 (11) Notwithstanding Subsection (7)(g), (7)(h), (7)(i), (8)(b), (8)(d), or (10)(b), the state auditor:  
835 (a) shall authorize a disbursement by a local government entity or limited purpose entity, as those terms  
are defined in Section 67-1a-15, or a state or local taxing or fee-assessing unit if the disbursement is  
necessary to:
- 838 (i) avoid a major disruption in the operations of the local government entity, limited purpose entity, or  
state or local taxing or fee-assessing unit; or
- 840 (ii) meet debt service obligations; and
- 841 (b) may authorize a disbursement by a local government entity, limited purpose entity, or state or local  
taxing or fee-assessing unit as the state auditor determines is appropriate.
- 844 (12)
- (a) The state auditor may seek relief under the Utah Rules of Civil Procedure to take temporary custody  
of public funds if an action is necessary to protect public funds from being improperly diverted from  
their intended public purpose.
- 847 (b) If the state auditor seeks relief under Subsection (12)(a):
- 848 (i) the state auditor is not required to exhaust the procedures in Subsection (7) or (8); and
- 850 (ii) the state treasurer may hold the public funds in accordance with Section 67-4-1 if a court orders the  
public funds to be protected from improper diversion from their public purpose.
- 853 (13) The state auditor shall:
- 854 (a) establish audit guidelines and procedures for audits of local mental health and substance abuse  
authorities and their contract providers, conducted pursuant to Title 17, Chapter 77, Local Health  
and Human Services, Title 26B, Chapter 5, Health Care - Substance Use and Mental Health, and  
Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and  
Other Local Entities Act; and
- 860 (b) ensure that those guidelines and procedures provide assurances to the state that:
- 861

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- (i) state and federal funds appropriated to local mental health authorities are used for mental health purposes;
- 863 (ii) a private provider under an annual or otherwise ongoing contract to provide comprehensive mental health programs or services for a local mental health authority is in compliance with state and local contract requirements and state and federal law;
- 867 (iii) state and federal funds appropriated to local substance abuse authorities are used for substance abuse programs and services; and
- 869 (iv) a private provider under an annual or otherwise ongoing contract to provide comprehensive substance abuse programs or services for a local substance abuse authority is in compliance with state and local contract requirements, and state and federal law.
- 873 (14)
- (a) The state auditor may, in accordance with the auditor's responsibilities for political subdivisions of the state as provided in Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act, initiate audits or investigations of any political subdivision that are necessary to determine honesty and integrity in fiscal affairs, accuracy and reliability of financial statements, effectiveness, and adequacy of financial controls and compliance with the law.
- 880 (b) If the state auditor receives notice under Subsection 11-41-104(7) from the Governor's Office of Economic Opportunity on or after July 1, 2024, the state auditor may initiate an audit or investigation of the public entity subject to the notice to determine compliance with Section 11-41-103.
- 884 (15)
- (a) The state auditor may not audit work that the state auditor performed before becoming state auditor.
- 886 (b) If the state auditor has previously been a responsible official in state government whose work has not yet been audited, the Legislature shall:
- 888 (i) designate how that work shall be audited; and
- 889 (ii) provide additional funding for those audits, if necessary.
- 890 (16) The state auditor shall:
- 891 (a) with the assistance, advice, and recommendations of an advisory committee appointed by the state auditor from among special district boards of trustees, officers, and employees and special service district boards, officers, and employees:

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- 894 (i) prepare a Uniform Accounting Manual for Special Districts that:
- 895 (A) prescribes a uniform system of accounting and uniform budgeting and reporting procedures for  
special districts under Title 17B, Limited Purpose Local Government Entities - Special Districts,  
and special service districts under Title 17D, Chapter 1, Special Service District Act;
- 899 (B) conforms with generally accepted accounting principles; and
- 900 (C) prescribes reasonable exceptions and modifications for smaller districts to the uniform system of  
accounting, budgeting, and reporting;
- 902 (ii) maintain the manual under this Subsection (16)(a) so that the manual continues to reflect generally  
accepted accounting principles;
- 904 (iii) conduct a continuing review and modification of procedures in order to improve them;
- 906 (iv) prepare and supply each district with suitable budget and reporting forms; and
- 907 (v)
- (A) prepare instructional materials, conduct training programs, and render other services considered  
necessary to assist special districts and special service districts in implementing the uniform  
accounting, budgeting, and reporting procedures; and
- 911 (B) ensure that any training described in Subsection (16)(a)(v)(A) complies with Title 63G, Chapter 22,  
State Training and Certification Requirements; and
- 913 (b) continually analyze and evaluate the accounting, budgeting, and reporting practices and experiences  
of specific special districts and special service districts selected by the state auditor and make the  
information available to all districts.
- 916 (17)
- (a) The following records in the custody or control of the state auditor are protected records under Title  
63G, Chapter 2, Government Records Access and Management Act:
- 919 (i) records that would disclose information relating to allegations of personal misconduct,  
gross mismanagement, or illegal activity of a past or present governmental employee if the  
information or allegation cannot be corroborated by the state auditor through other documents  
or evidence, and the records relating to the allegation are not relied upon by the state auditor in  
preparing a final audit report;
- 925 (ii) records and audit workpapers to the extent the workpapers would disclose the identity of  
an individual who during the course of an audit, communicated the existence of any waste  
of public funds, property, or manpower, or a violation or suspected violation of a law, rule,

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or regulation adopted under the laws of this state, a political subdivision of the state, or any recognized entity of the United States, if the information was disclosed on the condition that the identity of the individual be protected;

- 932 (iii) before an audit is completed and the final audit report is released, records or drafts circulated  
to an individual who is not an employee or head of a governmental entity for the individual's  
935 response or information;
- 937 (iv) records that would disclose an outline or part of any audit survey plans or audit program; and  
938 (v) requests for audits, if disclosure would risk circumvention of an audit.
- (b) The provisions of Subsections (17)(a)(i), (ii), and (iii) do not prohibit the disclosure of records  
or information that relate to a violation of the law by a governmental entity or employee to a  
government prosecutor or peace officer.
- 941 (c) The provisions of this Subsection (17) do not limit the authority otherwise given to the state auditor  
to classify a document as public, private, controlled, or protected under Title 63G, Chapter 2,  
Government Records Access and Management Act.
- 944 (d)
- (i) As used in this Subsection (17)(d), "record dispute" means a dispute between the state auditor and  
the subject of an audit performed by the state auditor as to whether the state auditor may release  
a record, as defined in Section 63G-2-103, to the public that the state auditor gained access to in  
the course of the state auditor's audit but which the subject of the audit claims is not subject to  
disclosure under Title 63G, Chapter 2, Government Records Access and Management Act.
- 950 (ii) The state auditor may submit a record dispute to the director of the Government Records Office,  
created in Section 63A-12-202, for a determination of whether the state auditor may, in conjunction  
with the state auditor's release of an audit report, release to the public the record that is the subject of  
the record dispute.
- 954 (iii) The state auditor or the subject of the audit may seek judicial review of the director's determination,  
described in Subsection (17)(d)(ii), as provided in Section 63G-2-404.
- 957 (18) If the state auditor conducts an audit of an entity that the state auditor has previously audited  
and finds that the entity has not implemented a recommendation made by the state auditor in a  
previous audit, the state auditor shall notify the Legislative Management Committee through the  
Legislative Management Committee's Audit Subcommittee that the entity has not implemented that  
recommendation.

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- 962 (19) The state auditor shall, with the advice and consent of the Senate, appoint the state privacy auditor  
described in Section 67-3-13.
- 964 (20) Except as provided in Subsection (21), the state auditor shall report, or ensure that another  
government entity reports, on the financial, operational, and performance metrics for the state  
system of higher education and the state system of public education, including metrics in relation to  
students, programs, and schools within those systems.
- 968 (21)
- (a) Notwithstanding Subsection (20), the state auditor shall conduct regular audits of:
- 969 (i) the scholarship granting organization for the Carson Smith Opportunity Scholarship Program,  
created in Section 53E-7-402;
- 971 (ii) the State Board of Education for the Carson Smith Scholarship Program, created in Section  
53F-4-302; and
- 973 (iii) the scholarship program manager for the Utah Fits All Scholarship Program, created in  
Section 53F-6-402, including an analysis of the cost effectiveness of the program, taking into  
consideration the amount of the scholarship and the amount of state and local funds dedicated  
on a per-student basis within the traditional public education system.
- 978 (b) Nothing in this subsection limits or impairs the authority of the State Board of Education to  
administer the programs described in Subsection (21)(a).
- 980 (22) The state auditor shall, based on the information posted by the Office of Legislative Research and  
General Counsel under Subsection 36-12-12.1(2), for each policy, track and post the following  
information on the state auditor's website:
- 983 (a) the information posted under Subsections 36-12-12.1(2)(a) through (e);
- 984 (b) an indication regarding whether the policy is timely adopted, adopted late, or not adopted;
- 986 (c) an indication regarding whether the policy complies with the requirements established by law for the  
policy; and
- 988 (d) a link to the policy.
- 989 (23)
- (a) A legislator may request that the state auditor conduct an inquiry to determine whether a  
government entity, government official, or government employee has complied with a legal  
obligation directly imposed, by statute, on the government entity, government official, or  
government employee.

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- 993 (b) The state auditor may, upon receiving a request under Subsection (23)(a), conduct the inquiry  
requested.
- 995 (c) If the state auditor conducts the inquiry described in Subsection (23)(b), the state auditor shall post  
the results of the inquiry on the state auditor's website.
- 997 (d) The state auditor may limit the inquiry described in this Subsection (23) to a simple determination,  
without conducting an audit, regarding whether the obligation was fulfilled.
- 1000 (24) The state auditor shall:
- 1001 (a) ensure compliance with Title 63G, Chapter 31, Distinctions on the Basis of Sex, in accordance with  
Section 63G-31-401; and
- 1003 (b) report to the Legislative Management Committee, upon request, regarding the state auditor's actions  
under this Subsection (24).
- 1005 (25) The state auditor shall report compliance with Sections 67-27-107, 67-27-108, and 67-27-109 by:
- 1007 (a) establishing a process to receive and audit each alleged violation; and
- 1008 (b) reporting to the Legislative Management Committee, upon request, regarding the state auditor's  
findings and recommendations under this Subsection (25).
- 1010 (26) The state auditor shall ensure compliance with Section 63G-1-704 regarding the display of flags in  
or on government property.
- 1012 (27) The state auditor shall ensure compliance with Section 53G-10-204 regarding the use of character  
education.
- 1014 [~~(27)~~] (28)
- (a) On or before January 31 each year, the state auditor shall prepare a report that states, for each entity  
that holds public funds as defined in Section 51-7-3, the entity's total balance, as of the last day of  
the immediately preceding fiscal year, of cash, cash equivalents, and investments, as those terms are  
defined under the standards established by the Governmental Accounting Standards Board.
- 1019 (b) The state auditor shall make the report described in Subsection [~~(27)~~](a) (28)(a) publicly available  
on a website that the state auditor maintains.

1054 Section 9. **Effective date.**

Effective Date.

This bill takes effect on July 1, 2026.

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