

Trevor Lee proposes the following substitute bill:

1 **Prohibition Against Student Character Tracking and Grading Systems**

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Trevor Lee**

Senate Sponsor:

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2 **LONG TITLE**

3 **General Description:**

4 This bill defines character education and creates restraints on certain entities regarding the  
5 use of character education.

6 **Highlighted Provisions:**

7 This bill:

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- 9 ▶ defines terms;
- 10 ▶ repeals certain requirements related to:
  - 11 • civics education; and
  - 12 • character education;
- 13 ▶ prohibits administrative and instructional personnel from:
  - 14 • implementing character education;
  - 15 • measuring, quantifying, tracking, or grading a student's character education; and
  - 16 • collecting and distributing character education data about a student;
- 17 ▶ outlines constitutional protections for a parent and the parent's children;
- 18 ▶ requires the state auditor to:
  - 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 ▶ makes technical and conforming changes.

25 **Money Appropriated in this Bill:**

26 None

27 **Other Special Clauses:**

28 This bill provides a special effective date.

29      **Utah Code Sections Affected:**30      **AMENDS:**31      **53E-2-301**, as last amended by Laws of Utah 2019, Chapter 18632      **53E-4-204.1**, as last amended by Laws of Utah 2025, Chapter 14233      **53E-9-203**, as last amended by Laws of Utah 2024, Chapter 2334      **53F-4-207**, as last amended by Laws of Utah 2024, Chapter 2335      **53G-10-402**, as last amended by Laws of Utah 2025, Chapter 38036      **67-3-1**, as last amended by Laws of Utah 2025, First Special Session, Chapter 1737      **REPEALS AND REENACTS:**38      **53G-10-204**, as last amended by Laws of Utah 2022, Chapter 22940      *Be it enacted by the Legislature of the state of Utah:*41      Section 1. Section **53E-2-301** is amended to read:42      **53E-2-301 . Public education's vision and mission.**43      (1) The Legislature envisions an educated citizenry that encompasses the following  
44      foundational principles:

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

46      (b) economic prosperity for the state by graduating students who are college and career  
47      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  
51      educated citizenry in the world and each individual the training to succeed in a global  
52      society by providing students with:

53      (a) learning and occupational skills;

54      (b) [eharaacter-] 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  
61      education of their children;

62      (b) encourages family engagement and adequate preparation so that students enter the

public education system ready to learn; and

(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.

(4) This section will be applied consistent with Section 53G-10-204.

Section 2. Section **53E-4-204.1** is amended to read:

## **53E-4-204.1 . Ethnic studies core standards and curriculum requirements.**

(1) As used in this section:

(a) "Core standards for Utah public schools" or "core standards" means the standards the state board establishes as described in Section 53E-4-202.

(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.

(c) "Ethnic Studies Commission" means the Ethnic Studies Commission created in Section 63C-28-201.

(d) "Utahns of diverse ethnicities" means individuals who are residents of Utah and:

(i) Native American:

(ii) Alaska Native;

(iii) Native Hawaiian:

(iv) Pacific Islander;

(v) Hispanic or Latino:

(vj) Black or African American:

(vii) Asian or Asian American; or

(viii) from diverse backgrounds and experiences.

(2)(a) The state board shall incorporate ethnic studies into the core standards for Utah public schools.

(b) Before the state board takes formal action to incorporate ethnic studies into the core standards, the state board shall:

(i) consult with the Ethnic Studies Commission; and

(ii) submit the proposed core standards incorporating ethnic studies to the Ethnic Studies Commission for review and recommendations

(3) In incorporating ethnic studies into the core standards, the state board shall [eonsider, 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  
99 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  
101 the histories, contributions, and perspectives of Utahns of diverse ethnicities; and  
102 [ (e) ] (b) recommendations of the Ethnic Studies Commission.

103 [ (4) ] (5) Subject to legislative appropriations, the state board shall provide funding for  
104 professional learning in ethnic studies for teachers.

105 [ (5) ] (6)(a) By December 31, 2027, an LEA shall select curriculum and instructional  
106 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;  
108 and  
109 (ii) are integrated with regular school work.

110 (b) An LEA shall implement an ethnic studies curriculum that, at a minimum:

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  
116 history and global history.

117 (c) An LEA shall:

118 (i) modify or revise as needed the ethnic studies instructional materials and  
119 curriculum the LEA selects as described in [Subseetion (5)(a)] Subsection (6)(a),  
120 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  
122 complying with the requirements of [Subseetions (5)(a) and (b)] Subsections (6)(a)  
123 and (b).

124 (d) In fulfilling the requirements of this section, an LEA may offer a course on ethnic  
125 studies.

126 [ (6) ] (7) The state board shall, in accordance with Title 63G, Chapter 3, Utah Administrative  
127 Rulemaking Act, make rules:

128 (a) to develop guidelines and methods for LEAs to more fully incorporate ethnic studies  
129 into other core standards for Utah public schools courses; and  
130 (b) for the report described in [Subseetion (5)(e)] Subsection (6)(c).

131 [({7})] (8) The guidelines and methods described in [Subsection (6)(a)] Subsection (7)(a) may  
132 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.

135 Section 3. Section **53E-9-203** is amended to read:

136 **53E-9-203 . Activities prohibited without prior written consent -- Validity of  
137 consent -- Qualifications -- Training on implementation.**

138 (1)(a) Except as provided in Subsection (8), Section 53G-9-604, and Section 53G-9-702,  
139 an LEA shall include in policies the LEA adopts under Section 53E-9-202\_a  
140 requirement for obtaining prior written consent from the student's parent when  
141 administering to a student:

142 (i) any psychological or psychiatric examination, test, or treatment; and  
143 (ii) any survey, analysis, or evaluation in which the purpose or effect is to cause the  
144 student to reveal information, whether the information is personally identifiable or  
145 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  
147 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  
152 close family relationships;  
153 (F) religious affiliations or beliefs;  
154 (G) legally recognized privileged and analogous relationships, such as those with  
155 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  
158 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  
163 prohibitions on character education described in Section 53G-10-204.

164 (2) Prior written consent under Subsection (1) is required in all grades, kindergarten

165 through grade 12.

166 (3) Except as provided in Subsection (8), Section 53G-9-604, and Section 53G-9-702, the  
167 requirements under Subsection (1) shall also apply within the curriculum and other  
168 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  
171 obtained for a student who transfers to the LEA after the beginning of the school  
172 year; or

173 (b) provide:

174 (i) a reward to a student for a student's participation in any psychological or  
175 psychiatric examination, test, treatment, survey, analysis, or evaluation; or

176 (ii) a consequence to a student for a student's lack of participation in any  
177 psychological or psychiatric examination, test, treatment, survey, analysis, or  
178 evaluation.

179 (5)(a) Written parental consent is valid only if a parent has been first given written  
180 notice, including notice that a copy of the educational or student survey questions to  
181 be asked of the student in obtaining the desired information is made available at the  
182 school, and a reasonable opportunity to obtain written information concerning:

183 (i) records or information, including information about relationships, that may be  
184 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  
189 personally identifiable information; and

190 (vi) a method by which a parent of a student can grant permission to access or  
191 examine the personally identifiable information.

192 (b) For a survey described in Subsection (1), the LEA shall ensure that the written notice  
193 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  
198 student-level data; or

199 (B) receive the data collected from a governmental entity on a regular or  
200 contractual basis; and

201 (iv) the record series as defined in Section 63G-2-103 in which the data is or will be  
202 included, if applicable.

203 (6)(a) Except in response to a situation which a school employee reasonably believes to  
204 be an emergency, as authorized under Title 80, Chapter 2, Part 6, Child Abuse and  
205 Neglect Reports, by order of a court, or as described in Subsection (1)(b), disclosure  
206 to a parent must be given at least two weeks before information protected under this  
207 section is sought.

208 (b) Following disclosure, a parent may waive the two week minimum notification period.

209 (c) Unless otherwise agreed to by a student's parent and the person requesting written  
210 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  
212 authorizing parent terminates the authorization.

213 (e) A general consent used to approve admission to school or involvement in special  
214 education, remedial education, or a school activity does not constitute written consent  
215 under this section.

216 (7)(a) This section does not limit the ability of a student under Section 53G-10-203 to  
217 spontaneously express sentiments or opinions otherwise protected against disclosure  
218 under this section.

219 (b)(i) If a school employee or agent believes that a situation exists which presents a  
220 serious threat to the well-being of a student, that employee or agent shall notify  
221 the student's parent without delay.

222 (ii) If, however, the matter has been reported to the Division of Child and Family  
223 Services within the Department of Human Services, it is the responsibility of the  
224 division to notify the student's parent of any possible investigation, prior to the  
225 student's return home from school.

226 (iii) The division may be exempted from the notification requirements described in  
227 this Subsection (7)(b)(ii) only if it determines that the student would be  
228 endangered by notification of the student's parent, or if that notification is  
229 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  
231 of attempting suicide, physical self-harm, or harming others, the school employee,  
232 agent, or school resource officer may intervene and ask a student questions regarding

233 the student's suicidal thoughts, physically self-harming behavior, or thoughts of  
234 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  
238 with Subsection (8)(a) while requiring the minimum degree of intervention to  
239 accomplish the goals of this section.  
240 (9) An LEA governing board shall provide inservice for teachers and administrators on the  
241 implementation of this section.  
242 (10) The state board shall provide procedures for disciplinary action for violations of this  
243 section.  
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  
247 Privacy Act, 20 U.S.C. Sec. 1232g;  
248 (c) may only be used by an individual, organization, or governmental entity, including  
249 the state board, for the purposes identified in the notice described in Subsection (5);  
250 and  
251 (d) may not be included in a student's Student Achievement Backpack, as that term is  
252 defined in Section 53E-3-511.

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

254 **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  
257 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  
261 additional formative actionable data on student outcomes; and  
262 (ii) select through a competitive contract process a provider to provide to an LEA a  
263 digital program as described in this section.  
264 (b) Information collected or used by the state board for purposes of enhancing the online  
265 data reporting tool in accordance with this section may not identify a student  
266 individually.

267 (c) The state board shall make rules in accordance with Title 63G, Chapter 3, Utah  
268 Administrative Rulemaking Act, to define the primary exceptionalities described in  
269 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  
272 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:  
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  
283 single computer screen;  
284 (e) have the ability to compare the performance of students, for each teacher, based on a  
285 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  
297 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

301 original format within a reasonable time.

302 (4) Subject to legislative appropriations, the online data reporting tool and digital program  
303 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  
310 board;

311 (b) provide a teacher or administrator the ability to view the early warning indicators  
312 described in Subsection (4)(a) with a student's assessment results described in  
313 Subsection (3)(b);

314 (c) provide data on response to intervention using existing assessments or measures that  
315 are manually added, including assessment and nonacademic measures;

316 (d) provide a user the ability to share interventions within a reporting environment and  
317 add comments to inform other teachers, administrators, and parents;

318 (e) save and share reports among different teachers and school administrators, subject to  
319 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  
321 board defines, are met so that a teacher can easily identify a student who may be in  
322 need of intervention;

323 (g) incorporate a variety of algorithms to support student learning outcomes and provide  
324 student growth reporting by teacher;

325 (h) integrate response to intervention tiers and activities as filters for the reporting of  
326 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  
328 interventions; and

329 (j) configure alerts based upon student academic results, including a student's  
330 performance on the previous year's standards assessment described in Section  
331 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  
333 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  
337 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  
343 online data reporting tool.

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  
350 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-  
354 academic in nature;  
355 (iii) where the parent may access the survey described in Subsection (7)(a) to be  
356 administered; and  
357 (iv) the opportunity to opt a student out of participating in a survey as described in  
358 Subsection (7)(a).  
359 (c) An LEA shall annually provide notice to parents and guardians on how the LEA  
360 uses student data through the online data reporting tool to provide instruction and  
361 intervention to students.

362 (8) An LEA may use a different platform from the platform described in Subsection  
363 (2)(a)(ii) if the different platform accomplishes the requirements of this section.  
364 Section 5. Section **53G-10-204** is repealed and reenacted to read:  
365 **53G-10-204 . Character education restrictions -- Constitutional protections --**  
366 **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

369                   53G-10-206.

370                   (b) "Character education" means current or historical social emotional learning  
371                   frameworks, models, practices, programs, systems, or tools developed by any public  
372                   or private source, including those from the Collaborative for Academic Social and  
373                   Emotional Learning [CASEL], the Harvard University EASEL Lab, and civil society  
374                   organizations and:

375                   (i) includes an array of interpersonal and intrapersonal competencies or skills  
376                   organized into cognitive, emotional, metacognitive, psychosocial, social, or  
377                   spiritual domains to shape attitudes, beliefs, language, or mindsets or to develop  
378                   character, dispositions, identity, or values;

379                   (ii) is referred to by an array of terms, including 21st century skills, competencies,  
380                   civic or family engagement, durable skills, lifelong learning skills, interventions,  
381                   non-academic skills, services, social skills, soft skills, subjective skills,  
382                   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  
385                   emotional value or effect of communication.

386                   (c) "Instructional personnel" means the same as that term is defined in Section  
387                   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  
394                   Utah Constitution, Article X, Section 1;

395                   (b) no religious or partisan test or qualification shall be required as a condition of  
396                   admission or attendance in the state's education system, in accordance with Utah  
397                   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  
400                   imposing sectarian or partisan tests, qualifications, or systems of thought and belief  
401                   on students, regardless of the extent to which these align or conflict with those taught  
402                   at home; and

403 (e) the privilege and purview to determine or provide for the character education of a  
404 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  
406 state arrogation of individual rights guaranteed by the Utah Constitution and the 1st, 4th,  
407 9th, and 14th amendments to the United States Constitution, administrative personnel  
408 and instructional personnel may not:

409 (a) categorize, grade, implement, measure, monitor, or track the character education of a  
410 student or students;

411 (b) coordinate or scale character education;

412 (c) collect data or produce information, including biometric and psychometric, on the  
413 character education of a student or students, including for distribution or use in any  
414 repository, dashboard, database, digital interface, or networked or interoperable  
415 system; or

416 (d) distribute, produce, or use student profiles, portfolios, transcripts, credentials, social  
417 credit, or other records which include character education components.

418 (4) Nothing in this section prohibits:

419 (a) administrative or instructional personnel from using basic methods of maintaining  
420 classroom order not described in Subsection (1)(b);

421 (b) administrative or instructional personnel from communicating an objective  
422 observation of student behavior or activity to a student, a parent, the appropriate  
423 personnel, or the proper authorities;

424 (c) administrative or instructional personnel from:

425 (i) acting to protect an individual's immediate physical safety; or

426 (ii) notifying a parent, the appropriate personnel, or the proper authorities of personal  
427 knowledge of student behavior that is criminal, delinquent, related to self-harm or  
428 discipline, or of serious concern;

429 (d) an LEA from maintaining and sharing records and communications compliant with  
430 Subsection (3) specific to the student behavior described in Subsections (4)(b) and (c)  
431 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  
436 designated by a parent and allowed under IDEA or Section 504 of the Rehabilitation

437                   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  
440                    Subsection (3), which includes:  
441                    (i) publishing on a publicly-accessible dashboard on the state auditor's website the  
442                    number of complaints received monthly and yearly; and  
443                    (ii) providing a method of tracking the status of an allegation from receipt to  
444                    resolution to the individual reporting the allegation;  
445                    (b) investigate alleged violations of Subsection (3);  
446                    (c) provide written notice of the alleged violation to the public entity responsible for  
447                    employing or engaging the services of the administrative or instructional personnel;  
448                    (d) have unrestricted access to any public entity records, systems, or properties it may  
449                    deem additionally necessary to verify an alleged violation or confirm a remedy of a  
450                    violation of Subsection (3);  
451                    (e) determine violations of Subsection (3) on a prima facie basis; and  
452                    (f) require compliance from public entities for initial or repeat violations of Subsection  
453                    (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  
457                    funds in accordance with Section 67-3-1 until the state auditor can confirm the  
458                    public entity's compliance with this section; and  
459                    (ii) informs the public entity that the public entity has 14 calendar days to provide a  
460                    written 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 preventing a recurrence of the violation;  
464                    (b) publish the determined violation on a publicly-accessible dashboard of the state  
465                    auditor's website, 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  
468                    Subsection (3);  
469                    (iii) the nature of the violation;  
470                    (iv) the nature of the remedy;

471 (v) upon receipt from the public entity, a link to a copy of the written assurance of  
472 compliance required under Subsection (6)(a)(ii); and  
473 (vi) the compliance status of the public entity, including that described in Subsection  
474 (6)(b)(vi); and  
475 (c) for a public entity with three or more determined violations of this section in a rolling  
476 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;  
478 and  
479 (ii) recommend the public entity to the United States Department of Justice for a  
480 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  
482 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  
484 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  
493 employee acting in the employee's individual capacity.

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

496 (9)(a) A public entity may train administrative and instructional personnel consistent  
497 with the provisions of this section.  
498 (b) A public entity may not use the training described in Subsection (9)(a) as an  
499 affirmative defense in action taken under Subsection (7)(a).

500 Section 6. Section **53G-10-402** is amended to read:

501 **53G-10-402 . Instruction in health -- Parental consent requirements -- Conduct**  
502 **and speech of school employees and volunteers -- Political and religious doctrine**  
503 **prohibited.**

504 (1) As used in this section:

505 (a) "LEA governing board" means a local school board or charter school governing  
506 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  
509 adult;  
510 (ii) in a student's obligation to stop the student's sexual advances if refused by another  
511 individual;  
512 (iii) informing a student of the student's right to report and seek counseling for  
513 unwanted sexual advances; and  
514 (iv) informing a student that a student may not consent to criminally prohibited  
515 activities or activities for which the student is legally prohibited from giving  
516 consent, including the electronic transmission of sexually explicit images by an  
517 individual, regardless of whether the image is of the individual who transmits the  
518 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  
525 encourages:  
526 (i) completing at least a high school education and pursuing further educational  
527 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  
531 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,  
534 trafficking, and harassment;  
535 (B) promoting respect for humankind and individual responsibility;  
536 (C) fostering [eharacter development and-]decision-[-]making through the success  
537 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

542 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

551 under the success sequence.

552 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

553 state board shall make rules that:

554 (i) ensure that instruction stresses the importance of abstinence from all sexual

555 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

558 pregnancy and certain communicable diseases; and

559 (C) achieving the success sequence;

560 (ii) ensure that instruction stresses personal skills that encourage abstinence, the

561 return to abstinence, and fidelity;

562 (iii) prohibit instruction or discussion, regardless of parental consent or intent to

563 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

567 devices; and

568 (D) any means or methods that facilitate or encourage the violation of any state or

569 federal criminal law by a minor or an adult, including as a response to a

570 spontaneous question from a student; and

571 (iv) subject to Subsection (2)(c), allow instruction to include information about

572 contraceptive methods or devices, not including abortion or any abortive methods,

573 that stresses effectiveness, failure rates for youth, limitations, risks, and  
574 information on state law applicable to minors obtaining contraceptive methods or  
575 devices.

576 (c)(i) As used in this Subsection (2), "contraceptive methods or devices" does not  
577 include abortion or any abortive methods.

578 (ii) Notwithstanding the allowance for instruction about contraceptive methods or  
579 devices in Subsection (2)(b):

580 (A) the state board may not require an LEA to teach or adopt instructional  
581 materials that include information on contraceptive methods or devices; and

582 (B) the instruction may not demonstrate or otherwise depict the use of a  
583 contraceptive method or device.

584 (d) The state board shall:

585 (i) recommend instructional materials for use in the curricula required under  
586 Subsection (2)(a); and

587 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
588 make rules for an LEA governing board that adopts alternative instructional  
589 materials under Subsection (2)(e) to:

590 (A) require the LEA governing board to report on the materials the governing  
591 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  
593 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  
598 (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  
601 governing board's Curriculum Materials Review Committee;

602 (C) adopt the instructional materials in an open and regular meeting of the LEA  
603 governing board for which parents of students who attend the respective  
604 schools receive prior notice; and

605 (D) give parents an opportunity to express the parents' views and opinions on the  
606 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  
608 provide recommendations to the state board as the state board develops the  
609 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  
611 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  
613 Administrative Rulemaking Act, make rules that:

614 (i) provide for the compliance with the parental consent requirements of Sections  
615 76-7-322; and

616 (ii) require advance notice to a student's parent that provides an opportunity to review  
617 the information for which parental consent is required under Sections 76-7-322  
618 and 76-7-323.

619 (b) The state board shall provide procedures for disciplinary action for violation of  
620 Section 76-7-322 or 76-7-323.

621 (5)(a) In accordance with [Seetion 53G-10-204 and]Subsection (2)(b)(iii), [and]  
622 because school employees and volunteers serve as examples to students, school  
623 employees or volunteers acting in an official capacity may not support or encourage  
624 criminal conduct by students, teachers, or volunteers.

625 (b) To ensure the effective performance of school personnel, the limitations described in  
626 Subsection (5)(a) also apply to a school employee or volunteer acting outside of the  
627 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  
629 volunteer's action could result in a material and substantial interference or  
630 disruption in the normal activities of the school; and

631 (ii) the employee's or volunteer's action results in a material and substantial  
632 interference or disruption in the normal activities of the school.

633 (c) The state board or an LEA governing board may not allow training of school  
634 employees or volunteers that supports or encourages criminal conduct.

635 (d) The state board shall, in accordance with Title 63G, Chapter 3, Utah Administrative  
636 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  
638 governing board to enact and enforce rules or take actions that are otherwise lawful  
639 regarding an educator's, employee's, or volunteer's qualifications or behavior  
640 evidencing unfitness for duty.

641 (6) Except as provided in Section 53G-10-202, an individual may not teach or provide  
642 instruction on political, atheistic, sectarian, religious, or denominational doctrine in the  
643 public schools.

644 (7)(a) An LEA governing board and an LEA governing board's employees shall  
645 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  
648 board's teachers, counselors, and school administrators to enable the teachers,  
649 counselors, and school administrators to understand[, protect, and properly  
650 instruct students in the values and character traits referred to in] and comply  
651 with the provisions of this section and Sections 53E-9-202, 53E-9-203,  
652 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  
654 conduct described in Subsection (7)(b)(i) to each individual receiving the  
655 professional development; and]

656 (ii) [make the written materials described in] distribute a complete copy of each code  
657 section listed in Subsection (7)(b) [available] to education support professionals,  
658 students, and students' parents.

659 (c) To assist an LEA governing board in providing the professional development  
660 required under Subsection (7)(b), the state board shall, as appropriate, contract with a  
661 qualified individual or entity possessing expertise in the areas described in  
662 Subsection (7)(b) to develop and disseminate model teacher professional  
663 development programs that an LEA governing board may use to train the individuals  
664 described in Subsection (7)(b) to effectively [teach the values and qualities of  
665 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  
667 encourage criminal conduct.

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,  
671 or, for a charter school governing board, data for the county in which the charter  
672 school is located, on the following:

673 (i) teen pregnancy;

674 (ii) child sexual abuse; and

- (iii) sexually transmitted diseases and sexually transmitted infections; and
- (c) the number of pornography complaints or other instances reported within the jurisdiction of the LEA governing board.

(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.

Section 7. Section **67-3-1** is amended to read:

### 67-3-1 . Functions and duties.

- (1)(a) The state auditor is the auditor of public accounts and is independent of any executive or administrative officers of the state.
- (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.
- (2) The state auditor shall examine and certify annually in respect to each fiscal year, financial statements showing:
  - (a) the condition of the state's finances;
  - (b) the revenues received or accrued;
  - (c) expenditures paid or accrued;
  - (d) the amount of unexpended or unencumbered balances of the appropriations to the agencies, departments, divisions, commissions, and institutions; and
  - (e) the cash balances of the funds in the custody of the state treasurer.
- (3)(a) The state auditor shall:
  - (i) audit each permanent fund, each special fund, the General Fund, and the account 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;
  - (ii) perform the audits in accordance with generally accepted auditing standards and other auditing procedures as promulgated by recognized authoritative bodies; and
  - (iii) as the auditor determines is necessary, conduct the audits to determine:
    - (A) honesty and integrity in fiscal affairs;
    - (B) accuracy and reliability of financial statements;
    - (C) effectiveness and adequacy of financial controls; and
    - (D) compliance with the law.
- (b) If any state entity receives federal funding, the state auditor shall ensure that the

709 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  
711 appropriation to the state auditor from the General Fund.  
712 (ii) If an appropriation is not provided, or if the federal government does not  
713 specifically provide for payment of audit costs, the costs of the federal compliance  
714 portions of the audit shall be allocated on the basis of the percentage that each  
715 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  
717 audit funds passed through the state to local governments and to reflect any  
718 reduction in audit time obtained through the use of internal auditors working  
719 under the direction of the state auditor.

720 (4)(a) Except as provided in Subsection (4)(b), the state auditor shall, in addition to  
721 financial audits, and as the auditor determines is necessary, conduct performance and  
722 special purpose audits, examinations, and reviews of any entity that receives public  
723 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 (iii) whether the entity's operations have been conducted in an efficient, effective, and  
727 cost-efficient manner;  
728 (iv) whether the entity's programs have been effective in accomplishing the intended  
729 objectives; and  
730 (v) whether the entity's management, control, and information systems are adequate,  
731 effective, and secure.

732 (b) The auditor may not conduct performance and special purpose audits, examinations,  
733 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  
736 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  
739 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  
744 of any property of this state or its political subdivisions to submit statements regarding  
745 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  
748 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  
750 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  
754 by the constitution or laws of the state, and any other duties that are prescribed by the  
755 constitution and by law;

756 (d) stop the payment of the salary of any state official or state employee who:

757 (i) refuses to settle accounts or provide required statements about the custody and  
758 disposition of public funds or other state property;

759 (ii) refuses, neglects, or ignores the instruction of the state auditor or any controlling  
760 board or department head with respect to the manner of keeping prescribed  
761 accounts or funds; or

762 (iii) fails to correct any delinquencies, improper procedures, and errors brought to the  
763 official's or employee's attention;

764 (e) establish accounting systems, methods, and forms for public accounts in all taxing or  
765 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  
768 property taxes from a state or local taxing or fee-assessing unit, if necessary, to  
769 ensure that officials and employees in those taxing units comply with state laws and  
770 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,  
772 if necessary, to ensure that officials and employees in the county comply with  
773 Section 59-2-303.1; and

774 (i) withhold state allocated funds or the disbursement of property taxes from a local  
775 government entity or a limited purpose entity, as those terms are defined in Section  
776 67-1a-15 if the state auditor finds the withholding necessary to ensure that the entity

777 registers and maintains the entity's registration with the lieutenant governor, in  
778 accordance with Section 67-1a-15.

779 (8)(a) Except as otherwise provided by law, the state auditor may not withhold funds  
780 under Subsection (7)(g) until a state or local taxing or fee-assessing unit has received  
781 formal written notice of noncompliance from the auditor and has been given 60 days  
782 to make the specified corrections.

783 (b) If, after receiving notice under Subsection (8)(a), a state or independent local  
784 fee-assessing unit that exclusively assesses fees has not made corrections to comply  
785 with state laws and procedures in the budgeting, expenditures, and financial reporting  
786 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  
789 the state; and  
790 (iii) may prohibit a state or local fee-assessing unit from accessing money held in an  
791 account of a financial institution by filing an action in a court with jurisdiction  
792 under Title 78A, Judiciary and Judicial Administration, requesting an order of the  
793 court to prohibit a financial institution from providing the fee-assessing unit  
794 access to an account.

795 (c) The state auditor shall remove a limitation on accessing funds under Subsection (8)(b)  
796 upon compliance with state laws and procedures in the budgeting, expenditures, and  
797 financial reporting of public funds.

798 (d) If a local taxing or fee-assessing unit has not adopted a budget in compliance with  
799 state law, the state auditor:

800 (i) shall provide notice to the taxing or fee-assessing unit of the unit's failure to  
801 comply;  
802 (ii) may prohibit the taxing or fee-assessing unit from accessing money held by the  
803 state; and  
804 (iii) may prohibit a taxing or fee-assessing unit from accessing money held in an  
805 account of a financial institution by:  
806 (A) contacting the taxing or fee-assessing unit's financial institution and  
807 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  
809 Judicial Administration, requesting an order of the court to prohibit a financial  
810 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,  
812 the state auditor shall eliminate a limitation on accessing funds described in  
813 Subsection (8)(d).

814 (9) The state auditor may not withhold funds under Subsection (7)(h) until a county has  
815 received formal written notice of noncompliance from the auditor and has been given 60  
816 days to make the specified corrections.

817 (10)(a) The state auditor may not withhold funds under Subsection (7)(i) until the state  
818 auditor receives a notice of non-registration, as that term is defined in Section  
819 67-1a-15.

820 (b) If the state auditor receives a notice of non-registration, the state auditor may  
821 prohibit the local government entity or limited purpose entity, as those terms are  
822 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  
826 prohibit access to the account; or  
827 (B) filing an action in a court with jurisdiction under Title 78A, Judiciary and  
828 Judicial Administration, requesting an order of the court to prohibit a financial  
829 institution from providing the entity access to an account.

830 (c) The state auditor shall remove the prohibition on accessing funds described in  
831 Subsection (10)(b) if the state auditor received a notice of registration, as that term is  
832 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  
834 auditor:  
835 (a) shall authorize a disbursement by a local government entity or limited purpose entity,  
836 as those terms are defined in Section 67-1a-15, or a state or local taxing or  
837 fee-assessing unit if the disbursement is necessary to:  
838 (i) avoid a major disruption in the operations of the local government entity, limited  
839 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,  
842 or state or local taxing or fee-assessing unit as the state auditor determines is  
843 appropriate.

844 (12)(a) The state auditor may seek relief under the Utah Rules of Civil Procedure to take

845 temporary custody of public funds if an action is necessary to protect public funds  
846 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);  
849 and  
850 (ii) the state treasurer may hold the public funds in accordance with Section 67-4-1 if  
851 a court orders the public funds to be protected from improper diversion from their  
852 public purpose.

853 (13) The state auditor shall:

854 (a) establish audit guidelines and procedures for audits of local mental health and  
855 substance abuse authorities and their contract providers, conducted pursuant to Title  
856 17, Chapter 77, Local Health and Human Services, Title 26B, Chapter 5, Health Care  
857 - Substance Use and Mental Health, and Title 51, Chapter 2a, Accounting Reports  
858 from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act;  
859 and

860 (b) ensure that those guidelines and procedures provide assurances to the state that:  
861 (i) state and federal funds appropriated to local mental health authorities are used for  
862 mental health purposes;  
863 (ii) a private provider under an annual or otherwise ongoing contract to provide  
864 comprehensive mental health programs or services for a local mental health  
865 authority is in compliance with state and local contract requirements and state and  
866 federal law;  
867 (iii) state and federal funds appropriated to local substance abuse authorities are used  
868 for substance abuse programs and services; and  
869 (iv) a private provider under an annual or otherwise ongoing contract to provide  
870 comprehensive substance abuse programs or services for a local substance abuse  
871 authority is in compliance with state and local contract requirements, and state and  
872 federal law.

873 (14)(a) The state auditor may, in accordance with the auditor's responsibilities for  
874 political subdivisions of the state as provided in Title 51, Chapter 2a, Accounting  
875 Reports from Political Subdivisions, Interlocal Organizations, and Other Local  
876 Entities Act, initiate audits or investigations of any political subdivision that are  
877 necessary to determine honesty and integrity in fiscal affairs, accuracy and reliability  
878 of financial statements, effectiveness, and adequacy of financial controls and

879 compliance with the law.

880 (b) If the state auditor receives notice under Subsection 11-41-104(7) from the  
881 Governor's Office of Economic Opportunity on or after July 1, 2024, the state auditor  
882 may initiate an audit or investigation of the public entity subject to the notice to  
883 determine compliance with Section 11-41-103.

884 (15)(a) The state auditor may not audit work that the state auditor performed before  
885 becoming state auditor.

886 (b) If the state auditor has previously been a responsible official in state government  
887 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  
892 appointed by the state auditor from among special district boards of trustees, officers,  
893 and employees and special service district boards, officers, and employees:

894 (i) prepare a Uniform Accounting Manual for Special Districts that:  
895 (A) prescribes a uniform system of accounting and uniform budgeting and  
896 reporting procedures for special districts under Title 17B, Limited Purpose  
897 Local Government Entities - Special Districts, and special service districts  
898 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  
901 uniform system of accounting, budgeting, and reporting;

902 (ii) maintain the manual under this Subsection (16)(a) so that the manual continues to  
903 reflect generally accepted accounting principles;

904 (iii) conduct a continuing review and modification of procedures in order to improve  
905 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  
908 services considered necessary to assist special districts and special service  
909 districts in implementing the uniform accounting, budgeting, and reporting  
910 procedures; and

911 (B) ensure that any training described in Subsection (16)(a)(v)(A) complies with  
912 Title 63G, Chapter 22, State Training and Certification Requirements; and

913 (b) continually analyze and evaluate the accounting, budgeting, and reporting practices  
914 and experiences of specific special districts and special service districts selected by  
915 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  
917 records under Title 63G, Chapter 2, Government Records Access and Management  
918 Act:

919 (i) records that would disclose information relating to allegations of personal  
920 misconduct, gross mismanagement, or illegal activity of a past or present  
921 governmental employee if the information or allegation cannot be corroborated by  
922 the state auditor through other documents or evidence, and the records relating to  
923 the allegation are not relied upon by the state auditor in preparing a final audit  
924 report;

925 (ii) records and audit workpapers to the extent the workpapers would disclose the  
926 identity of an individual who during the course of an audit, communicated the  
927 existence of any waste of public funds, property, or manpower, or a violation or  
928 suspected violation of a law, rule, or regulation adopted under the laws of this  
929 state, a political subdivision of the state, or any recognized entity of the United  
930 States, if the information was disclosed on the condition that the identity of the  
931 individual be protected;

932 (iii) before an audit is completed and the final audit report is released, records or  
933 drafts circulated to an individual who is not an employee or head of a  
934 governmental entity for the individual's response or information;

935 (iv) records that would disclose an outline or part of any audit survey plans or audit  
936 program; and

937 (v) requests for audits, if disclosure would risk circumvention of an audit.

938 (b) The provisions of Subsections (17)(a)(i), (ii), and (iii) do not prohibit the disclosure  
939 of records or information that relate to a violation of the law by a governmental entity  
940 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  
942 the state auditor to classify a document as public, private, controlled, or protected  
943 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  
945 the state auditor and the subject of an audit performed by the state auditor as to  
946 whether the state auditor may release a record, as defined in Section 63G-2-103,

947 to the public that the state auditor gained access to in the course of the state  
948 auditor's audit but which the subject of the audit claims is not subject to disclosure  
949 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  
951 Records Office, created in Section 63A-12-202, for a determination of whether the  
952 state auditor may, in conjunction with the state auditor's release of an audit report,  
953 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  
955 director's determination, described in Subsection (17)(d)(ii), as provided in  
956 Section 63G-2-404.

957 (18) If the state auditor conducts an audit of an entity that the state auditor has previously  
958 audited and finds that the entity has not implemented a recommendation made by the  
959 state auditor in a previous audit, the state auditor shall notify the Legislative  
960 Management Committee through the Legislative Management Committee's Audit  
961 Subcommittee that the entity has not implemented that recommendation.

962 (19) The state auditor shall, with the advice and consent of the Senate, appoint the state  
963 privacy auditor described in Section 67-3-13.

964 (20) Except as provided in Subsection (21), the state auditor shall report, or ensure that  
965 another government entity reports, on the financial, operational, and performance  
966 metrics for the state system of higher education and the state system of public education,  
967 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  
970 Scholarship Program, created in Section 53E-7-402;  
971 (ii) the State Board of Education for the Carson Smith Scholarship Program, created  
972 in Section 53F-4-302; and  
973 (iii) the scholarship program manager for the Utah Fits All Scholarship Program,  
974 created in Section 53F-6-402, including an analysis of the cost effectiveness of the  
975 program, taking into consideration the amount of the scholarship and the amount  
976 of state and local funds dedicated on a per-student basis within the traditional  
977 public education system.

978 (b) Nothing in this subsection limits or impairs the authority of the State Board of  
979 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

981       Research and General Counsel under Subsection 36-12-12.1(2), for each policy, track  
982       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  
985       adopted;  
986       (c) an indication regarding whether the policy complies with the requirements  
987       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  
990       whether a government entity, government official, or government employee has  
991       complied with a legal obligation directly imposed, by statute, on the government  
992       entity, government official, or government employee.  
993       (b) The state auditor may, upon receiving a request under Subsection (23)(a), conduct  
994       the inquiry requested.  
995       (c) If the state auditor conducts the inquiry described in Subsection (23)(b), the state  
996       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  
998       determination, without conducting an audit, regarding whether the obligation was  
999       fulfilled.

1000       (24) The state auditor shall:  
1001       (a) ensure compliance with Title 63G, Chapter 31, Distinctions on the Basis of Sex, in  
1002       accordance with Section 63G-31-401; and  
1003       (b) report to the Legislative Management Committee, upon request, regarding the state  
1004       auditor's actions under this Subsection (24).

1005       (25) The state auditor shall report compliance with Sections 67-27-107, 67-27-108, and  
1006       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  
1009       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  
1011       display of flags in or on government property.

1012       (27) The state auditor shall ensure compliance with Section 53G-10-204 regarding the use  
1013       of character education.

1014       [27] (28)(a) On or before January 31 each year, the state auditor shall prepare a report

1015 that states, for each entity that holds public funds as defined in Section 51-7-3, the  
1016 entity's total balance, as of the last day of the immediately preceding fiscal year, of  
1017 cash, cash equivalents, and investments, as those terms are defined under the  
1018 standards established by the Governmental Accounting Standards Board.

1019 (b) The state auditor shall make the report described in Subsection [(27)(a)] (28)(a)  
1020 publicly available on a website that the state auditor maintains.

1021 **Section 8. Effective Date.**

1022 This bill takes effect on July 1, 2026.