

# Digest of Constitutional Defense Fund Expenditures and Administrative Controls

This audit was approved and prioritized by the Legislative Audit Subcommittee based on a request by Representative Jack Seitz. The primary purpose of the audit is to provide information on two questions:

- Have expenditures made from Constitutional Defense Fund appropriations met legislative intent?
- Has the Constitutional Defense Council held meeting as required by the Utah Code?

**Most Expenditures Follow Legislative Intent.** Constitutional Defense Fund appropriations have followed legislative intent. Specifically, the vast majority of the appropriations have been placed in the RS-2477 Rights-of-way account held within the Governor's office. Based on a limited review, most expenditures made from the RS-2477 Rights-of-way account also appear reasonable given legislative intent. However, we did identify \$62,000 in fiscal year 2003 expenditures which are questionable.

**Sharing of Financial Information Can Improve.** According to a former RS-2477 managing attorney and staff from the Utah Association of Counties, summary financial information provided by the Governor's office has not been adequate to address county needs and concerns. The counties want specific monthly transaction data that identifies what was paid, to whom it was paid and for what purpose. Since the counties and the state are equal partners in this RS-2477 effort, their request for detailed expenditure information seems reasonable and necessary.

**Documentation of Council Meetings Is Poor.** The Constitutional Defense Council does not appear to have met quarterly as required by the **Utah Code**. In fact, meeting minutes do not exist between the time periods of August 2001 and October 2002. Further, detailed meeting minutes of all closed Constitutional Defense Council sessions are not available as required by the Utah Open and Public Meetings Act.