



# Office of the Legislative Auditor General

## 2024 General Session Impact

Each year our office publishes a number of audits that provide the Legislature with objective and credible information, in-depth analysis, findings, and conclusions that help legislators improve programs, reduce costs, and promote accountability. Each session, a number of these recommendations are implemented through legislation. Below are bills from the 2024 General Session that were influenced by our audit findings or that impacted our office.

### HB 280

Water Related Changes (Rep. Snider)

#### Report No. 2023-15

Utah's Water Management: Ensuring Data Integrity, Program Best Practices, and Comprehensive Water Planning

HB 280 modifies provisions related to the formulation of a state water plan, which were in line with our Chapter 3 recommendations to ensure the state's Division of Water Resources leads the planning efforts and related entities cooperate.

### HB 48

Utah Energy Act Amendments (Rep. Jack)

#### Report No. 2023-06

A Performance Audit of Utah's State Energy Policy

Based largely on our audit recommendations, this bill requires stronger reporting through the Office of Energy Development, including the office's adoption of a master plan with data-driven modeling. The bill also requires the use of best practices in the development of the state energy plan and requires development of strategies to better advocate for state interests.

### SB 161

Energy Security Amendments (Sen. Owens)

#### Reports No. 2023-06, 2023-13

Performance Audit of Utah's State Energy Policy, Performance Audit of Intermountain Power Agency

Our two audits highlighted the loss of in-state baseload energy, reduction of a rural workforce, and discontinuation of Utah coal. SB 161 allows the state to provide fair market value for the decommissioned power plant to address these concerns.

### HB 374

State Energy Policy Amendments (Rep. Jack)

#### Report No. 2023-06

A Performance Audit of Utah's State Energy Policy

In line with our report recommendations, HB 374 revises state energy policy to provide definitions for better implementation and prioritize market-based solutions. It also requires additional annual reporting from the Office of Energy Development.

### SB 192

Higher Education Amendments (Sen. Millner)

#### Report No. 2022-11

A Performance Audit of Utah's System of Higher Education Governance

SB 192 addressed our recommendation regarding whether institution presidents have sufficient ability to manage and innovate. The bill clarified presidential powers over faculty, program reductions and discountinuanes, and other functions related to presidential powers.

### HB 36

Open and Public Meetings Act Amendments (Rep. Dunnigan)

#### Report No. 2023-02

A Performance Audit of the San Juan County Commission

HB 36 addressed concerns in our audit with the way some San Juan County Commission meeting and matters were handled. The bill addressed what it means to convene a meeting, have a quorum, and have an anchor location. It also defined "relevant matter" and other issues related to our audit recommendations to minimize the potential misuse and misapplication of OPMA.

### SB 173

Market Informed Compensation for Teachers (Sen. Fillmore)

#### Report No. 2024-06

A Performance Audit of Merit Pay for Teachers: A Case for Improving Recruitment and Retention

During the 2024 General Session, LAG was in the process of an audit teacher merit pay. We worked with the sponsor on criteria gathered from other states and issues of program structure and oversight. The finalized audit—scheduled for release in May 2024—will provide further recommendations related to this bill.

### SB 221

School District Amendments (Sen. Grover)

#### Potential Future Audit

Subject to prioritization of the Legislative Audit Subcommittee, LAG would conduct a feasibility study before the creation of a school district.

**HB 12**  
**Tax Incentive Revisions (Rep. Dunnigan)**

**Report No. 2022-10**  
**A Performance Audit of Tax Increment Financing**

This bill addresses almost all of the recommendations set forth in the audit report. Significant changes based on recommendations include: creating a timeframe for unexpended redevelopment project area funds, requiring expenditures to be tracked and publicly reported by project area, requiring redevelopment agencies to complete a justification analysis to better justify the use of funds for a project area, and reporting annual progress of the goals and objectives of the project area plan.

**SB 109**  
**Corrections Modifications (Sen. Owens)**

**Reports No. 2023-01, 2023-17, 2022-15**  
**Prison Healthcare Follow-up, Prison Security Audit, Coordination Between Public Safety Entities**

Clarifies that DHHS shall provide comprehensive health care to inmates at UDC facilities. Allows UDC to use a supervision model other than direct supervision due health and safety concerns. Clarifies the roles of county sheriffs and UDC regarding the detention of alleged probation and parole violators and prohibits a county jail from releasing them if UDC has placed a hold on that individual under certain circumstances.

**HB 29**  
**Sensitive Material Review Amendments (Rep. Ivory)**

**Potential Future Audit**

Subject to prioritization of the Audit Subcommittee, LAG would audit school district compliance with sensitive materials requirements.

**HB 244**  
**Office of Legislative Auditor General Requirements (Rep. Burton)**

**Requires Written Audit Responses, Expands Systemic Audits**

Clarifies responsibilities of an entity's chief officer in an audit regarding audit response and implementation of recommendations. Adds institutions of higher education and independent entities to the list of systemic audits to be performed annually. Clarifies authority to receive data from the Utah Data Research Center.

**SB 27**  
**Behavioral Health System Amendments (Sen. Vickers)**

**Report No. 2023-10**  
**High Risk List: Identifying and Mitigating Critical Vulnerabilities in Utah**

Corresponding to our High Risk Area of Mental Health (Chapter 4), the bill creates the Utah Behavioral Health Commission, which "is to be the central authority for coordinating behavioral health initiatives between state and local governments, health systems, and others...." This addresses our "Action Plan" section in 4.1 that says a single governing authority may be needed to oversee Utah's behavioral health services.

**HB 208**  
**Teacher Licensure Amendments (Rep. Thurston)**

**Report No. 2021-13**  
**A Performance Audit of Teacher Retention Within Utah's Public Education System**

Our audit reported higher turnover in some teacher licensure types. We recommended USBE work with USHE to focus efforts on improving teacher retention. This bill requires both parties to develop a strategy for improved programs to address this concern.

**SB 154**  
**Independent Entities Amendments (Sen. McKell)**

**Enhances Legislative Oversight of Utah's Independent Entities**

Upon designation by the Legislative Management Committee, requires independent entities to utilize best practices tools provided by LAG and give the results to the Governor and a consensus group comprising the legislative staff offices. The Legislature can take action based on reports from the consensus group.