



Office of the Legislative Auditor General

Kade R. Minchey, Legislative Auditor General

W315 House Building State Capitol Complex | Salt Lake City, UT 84114 | Phone: 801.538.1033

Lead and Review Committee Status Update: 2023 Audits

The Legislative Audit Subcommittee intends that with each audit it refers, legislative committees be designated to hear the audit and respond back to the Audit Subcommittee regarding the audit recommendations. For legislative recommendations, this can take the form of draft legislation, further deliberation or concluding sufficient action has taken place. For non-legislative recommendations, the Audit Subcommittee asks that as part of the committee's oversight role, they determine whether appropriate action is being taken to address the audit findings. (Audit Subcommittee Policy 8.7). This report shows overwhelming compliance with the referral policy for audits to be heard. Note that highlights of action taken and legislation coming from audits in the 2024 General Session can be found in our [General Session Impact](#) report.

There were 18 audits released between April 2023 and December 2023. This report shows which legislative committees heard each audit between those interim dates and during General Session 2024. Of the 16 audits referred to committees, all but one have been heard by at least one legislative committee; many of which took significant legislative action. Only two audits were not referred to committees because the audits were released outside of a scheduled Audit Subcommittee meeting with approval of the co-chairs, and therefore were not referred to committees. Note that committee hearings marked with an asterisk (*) in the below table denote the committee chairs sent a letter back to the Audit Subcommittee with a report on committee action.

Audit	Lead Committee	Heard	Review Committee	Heard
2023-17 A Performance Audit of the Utah State Correctional Facility: An Examination of Staffing, Culture, Safety, and Security	Executive Offices and Criminal Justice Appropriations Subcommittee	1/18/24	Law Enforcement and Criminal Justice Interim Committee	11/15/23
2023-16 A Performance Audit of Utah Housing Policy: A Case for Statewide Strategic Planning and Accountability	Political Subdivisions Interim Committee		Economic Development and Workforce Services Interim Committee	11/15/23
2023-15 A Performance Audit of Utah's Water Management: Ensuring Data Integrity, Program Best Practices, and Comprehensive Water Planning	Natural Resources, Agriculture, and Environment Interim Committee*	11/15/23	Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee	



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Audit	Lead Committee	Heard	Review Committee	Heard
2023-14 A Systemic Performance Audit of the Department of Commerce: An Examination of Professional Licensing, Real Estate, and Securities	Business and Labor Interim Committee		Business, Economic Development, and Labor Appropriations Subcommittee	1/23/24
2023-13 A Performance Audit of the Intermountain Power Agency	Public Utilities, Energy, and Technology Interim Committee*	10/11/23	Natural Resources, Agriculture, and Environment Interim Committee*	10/11/23
			Revenue and Taxation Interim Committee*	10/11/23
2023-12 Government Excellence: Efficiency Evaluation Follow-Up Office of the Medical Examiner Efficiency Evaluation	Legislative Management Committee			
2023-11 A Performance Audit of the Park City School District	Education Interim Committee		Public Education Appropriations Committee	1/31/24
2023-10 High-Risk List: Identifying and Mitigating Critical Vulnerabilities in Utah-2023	Legislative Management Committee	12/5/23	Executive Appropriations Committee	9/18/23
2023-09 A Limited Review of B and C Road Funds	Released in-between meetings with Audit Subcommittee approval			
2023-08 Government Excellence: Follow-Up Low-Cost IT Procurement Efficiency Evaluation	Released in-between meetings with Audit Subcommittee approval			
2023-07 A Performance Audit of the Collection, Protection, and Use of Personal Information by State Agencies	Judiciary Interim Committee	9/18/23	Government Operations Interim Committee	8/9/23
2023-06 A Performance Audit of Utah's State Energy Policy	Public Utilities, Energy, and Technology Interim Committee*	8/9/23	Natural Resources, Agriculture, and Environment Interim Committee	8/8/23



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Audit	Lead Committee	Heard	Review Committee	Heard
2023-05 The Best Practice Handbook: A Practical Guide to Excellence for Utah Government	Legislative Management Committee		Government Operations Interim Committee	6/14/23
2023-04 A Performance Audit of the Cybersecurity in the State of Utah	Public Utilities, Energy, and Technology Interim Committee	5/17/23	Infrastructure and General Government Appropriations Subcommittee	
2023-03 A Performance Audit of Space Utilization by The Utah Schools for the Deaf and Blind	Public Education Appropriations Subcommittee	6/13/23	Infrastructure and General Government Appropriations Subcommittee	
2023-02 A Performance Audit of the San Juan County Commission	Political Subdivisions Interim Committee	6/14/23	Government Operations Interim Committee	
2023-01 An In-Depth Follow-Up of Healthcare in State Prisons	Law Enforcement and Criminal Justice Interim Committee	5/17/23	Executive Offices and Criminal Justice Appropriations Subcommittee	6/15/22
2023-A Two-Year Follow-Up of 911 Call Answer Times for VECC and Salt Lake City 911	Executive Offices and Criminal Justice Appropriations Subcommittee	08/08/23	Public Utilities, Energy, and Technology Interim Committee	8/8/23