



# Office of the Legislative Auditor General

## Lead and Review Committee Status Update: 2024 Audits

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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). 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 2025 General Session can be found in our General Session Impact report.

There were 26 audits released between January 2024 and December 2024. This report shows which legislative committees heard each audit between those interim dates and during General Session 2025. Of the 20 audits referred to committees that have had an interim period following release, all but two have been heard by at least one legislative committee; many of which took significant legislative action. Six audits were not referred to committees because the audits were released outside of a scheduled Audit Subcommittee meeting with approval of the co-chairs.

- 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.
- Note that assigned lead committees with in **yellow** have not yet had a scheduled interim following the audit release.



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Audit	Lead Committee	Heard	Review Committee	Heard
<b>2024-25</b>				
Efficiency Evaluation Follow-Up: State Records Committee Efficiency Evaluation Report	Released by Legislative Audit Subcommittee with no referral		N/A	
<b>2024-24</b>				
A Performance Audit of the OpenEd Program: Reviewing Educational Service Provider funding and Improving Oversight	Education Interim Committee		Public Education Appropriations Subcommittee	
<b>2024-23</b>				
A Performance Audit of Student Performance on Statewide Tests: The Importance of Focusing on Underperforming Student Groups	Education Interim Committee		N/A	
<b>2024-22</b>				
A Performance Audit of the Utah System of Higher Education: A Review of System Collaboration, Efficiency, and Workforce Alignment	Education Interim Committee	11.20.2024	Higher Education Appropriations Subcommittee	01.23.2025
<b>2024-21</b>				
An In-Depth Follow-Up of the Sale Lake City School District	Education Interim Committee		Public Education Appropriations Subcommittee	
<b>2024-20</b>				
A Performance Audit of Utah's Election System: Strengthening Election Integrity	House Government Operations Senate Government Operations and Political Subdivisions Committee		House Political Subdivisions Committee	
<b>2024-19</b>				
A Performance Audit of Emergency Medical Transportation: A Review of Accountability and Rate-Setting	Law Enforcement and Criminal Justice Interim Committee		Business and Labor Interim Committee and Health and Human Services Interim Committee	



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<b>2024-18</b>				
A Performance Audit of Statewide Credit Card Processing Fees: A Review of the Statewide Contract, USHE Institutions, and Local Education Authorities	Government Operations Interim Committee	On Agenda for 5.21.2025	Education Interim Committee	
<b>2024-17</b>				
2nd Follow-Up of the Low-cost IT Procurement Efficiency Evaluation	Released by Legislative Audit Subcommittee with no referral		N/A	
<b>2024-16</b>				
A Performance Audit of the Signature Verification Process: Improving Controls and Transparency	Government Operations Interim Committee		Political Subdivisions Interim Committee	
<b>2024-15</b>				
A Review of Specific Nonprofit Pass-Through Grants: Current Contracts Largely in Compliance	Released by Legislative Audit Subcommittee with no referral		N/A	
<b>2024-14</b>				
A Performance Audit of Utah's Behavioral Health System: A Case for Governance, Strategic Planning, and Accountability	Health and Human Services Interim Committee *	11.30.2024	Social Services Appropriations Subcommittee & Government Operations interim Committee	
<b>2024-13</b>				
A Performance Audit of the School and Institutional Trust Lands Administration: Improving Controls, Accountability, and Proactive Management	Natural Resources, Agriculture, and Environment Interim Committee*	9.18.2024	Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee	10.15.2024
<b>2024-12</b>				
A Performance Audit of the Trust System Entities: Improving Oversight Over Beneficiary Spending	Executive Offices and Criminal Justice Appropriations Subcommittee*	9.18.2024	Education Interim Committee	10.15.2024



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<b>2024-11</b>				
A Performance Audit of the Statewide Online Education Program: A Case for Improving Program Oversight, the SEATS Tracking System, and Counselor Involvement	Education Interim Committee	9.18.2024	Public Education Appropriations Subcommittee	
<b>2024-10</b>				
A Systemic Performance Audit of the Rich School District: Addressing Improvements in Student Achievement, Strategic Planning, and Teacher Support Systems	Education Interim Committee	10.16.2024	Public Education Appropriations Subcommittee	
<b>2024-09</b>				
Efficiency Evaluation Follow Up: Utah Department of Alcoholic Beverage Services Inventory Management Efficiency Evaluation	Released by Legislative Audit Subcommittee with no referral		N/A	
<b>2024-08</b>				
A Systemic Performance Audit of the Juab School District: A Review of Teacher Experience, Student Achievement, and Statewide Online Education	Education Interim Committee	9.18.2024	Public Education Appropriations Subcommittee	
<b>2024-07</b>				
A Performance Audit of the Teacher and Student Success Program: A Policy Question of Oversight versus Local Control	Education Interim Committee	05.15.2024	Public Education Appropriations Subcommittee	05.15.2024
<b>2024-06</b>				
An Initial Review of Merit Awards for teachers: Best Practices to Inform Program Implementation	Education Interim Committee	10.16.2024	Public Education Appropriations Subcommittee	



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<b>2024-05</b>				
A Performance Audit of Utah's Property Tax System: A Case for Increased Accountability and Transparency	Revenue and Taxation Interim Committee	06.19.2024	Business, Economic Development, and Labor Appropriations Subcommittee Interim Committee	6.18.2024
<b>2024-04</b>				
A Performance Audit of the Utah Transit Authority: An Evaluation and Effectiveness of UTA's Governance and Planning	Transportation Interim Committee*	05.15.2024	Political Subdivision Interim Committee	9.18.2024
<b>2024-03</b>				
A Performance Audit of Mineral Royalty Agreements: An Examination of Mineral Production on the Great Salt Lake	Natural Resources, Agriculture, and Environment Interim Committee*	10.16.2024	Natural Resources, Agriculture, and Environmental Quality Appropriations Subcommittee	
<b>2024-02</b>				
A Performance Audit of Ogden-Hinkley Airport: An Examination of Airport Management, Finances, and Strategic Planning Best Practices	Political Subdivision Interim Committee *	05.15.2024	Infrastructure and General Government Appropriations	6.18.2024
<b>2024-01</b>				
Efficiency Evaluation Follow-Up: Transportation Technician Training Efficiency Evaluation	Released by Legislative Audit Subcommittee with no referral		N/A	
<b>2024-A</b>				
Results of 2024 Informal Poll of Utah State Senators on their Choice for United States Senate	Released by Legislative Audit Subcommittee with no referral		N/A	