



Office of the Legislative Auditor General

2026 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. These reports 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 2026 General Session that were influenced by our audit findings or that impacted our office.



SB240 (Wilson)

Higher Education Institutional Governance

Report Number 2026-02

A Performance Audit of the Utah System of Higher Education

SB240 is responsive to and closely aligned to the audit, including: clarifying internal audit's reporting structure within the system and each institution, clarifying the role of institutional legal counsels, clarifying presidents are accountable to board's of trustees for their performance, and otherwise strengthening support for boards of trustees.



HB249 (Roberts) and HB342 (Peterson)

Federal Funds Modifications,
Federal Grant Process Amendments

Report Number 2025-25

High-Risk List: Identifying and Mitigating Critical Vulnerabilities in Utah - 2025

Both bills addressed concerns listed in the state and federal revenue risk area on the 2025 High-Risk List. HB249 requires USU to create a dashboard showing the risk of the state's dependency on federal funds and model economic scenarios to help the state plan for a reduction in funds. It also adds the Federal Commission to the review process of new federal funds requests. HB342 reclassified thresholds for high impact federal funds requests and requires an additional level of oversight over ultra high impact federal funds requests through a legislative oversight committee.



HB199 (Thurston)

Health Data Amendmnets

Report Number 2025-14

A Performance Audit of the All-Payers Claims Database

HB199 responds to audit recommendations by requiring DHHS to create a strategic plan for Utah's APCD. The plan must identify key health care issues addressable through better data and analysis. The legislation also codifies the APCD's purpose in statute, directs the department to charge data user fees to help cover operational costs, and expands data sharing authority both internally within DHHS and with local health, mental health, and substance abuse authorities.

HB352 (K. Peterson)

Higher Education Alignment



Report Number 2024-22

A Performance Audit of the Utah System of Higher Education

HB352 responds to audit recommendations by requiring the UBHE to better coordinate efforts across institutions. HB352 requires the Board to facilitate vertical integration — including articulated transfer pathways, stackable credentials, and integrated student services — and horizontal integration through shared academic programs and degree specialization across geographic regions.

HB70 (Eliason) and SB93 (Owens)

Correctional Health Services Amendments
Corrections Amendments



Report Number 2023-01, 2023-17

Utah Department of Corrections Audits

2023-01 noted concerns with prison medical's electronic health records system and recommended that the organization ensure that the system was capable of generating reports for accreditation standards. HB70 appropriates funds for a new electronic health record system. SB93 addresses a recommendation in 2023-17 that the Utah Department of Corrections work with the Legislature to consider if other supervision models should be allowed in statute.

HB71 (Eliason)

Health Provider Director and Access Amendments



Report Number 2025-05

A Performance Audit of Utah's Behavioral Health Workforce

HB71 addressed recommendations from the audit by updating requirements for the accuracy of provider directories and creating a working group to study the feasibility and cost of creating and maintaining a database of behavioral health providers in the state.



SB164 (Wilson)

School Construction Amendments

Report Number 2025-09

A Performance Audit of Public-School Construction Standards and Efficiency

SB164 expands oversight and reporting rules for K-12 school construction and transfers the responsibility to DFCM, which was in the menu of legislative options recommended in the audit.

HB372 (Lisonbee)

Child Welfare Changes



Report Number 2026-03

A Performance Audit of the Division of Child and Family Services

Our audit showed fatality review reports were becoming increasingly unclear due to excessive redactions and other changes. In response to our recommendation, this bill changes the redaction requirements to make reports more accessible for legislative oversight.



SB147 (Escamilla)

Office of Inspector General of Medicaid Services Amendments

Report Number 2025-20

A Performance Audit of the Office of Inspector General of Medicaid Services

We recommended a menu of options to improve OIG's governance, accountability, and performance tracking. The Legislature acted on Option 1 to relocate the office with a new reporting structure, reporting requirement, and KPIs. They are now housed in the Department of Government Operations.

HB448 (Whyte) and SB34 (Johnson)

Utah Schools for the Deaf and Blind Amendments and Public Education Revisions



Report Number 2025-22

A Performance Audit of the Utah Schools for the Deaf and the Blind

SB34 and HB448 introduced amendments which impact the state board's selection and supervision of USDB leadership, and introduces additional governance changes and data reporting requirements at USDB. These changes may result in increased time, attention, expertise, and an improved data environment at USDB, all things addressed in Report No. 2025-22. HB448 also introduced changes to USDB capital facilities planning, requiring the involvement of DFCM which was recommended in Report No. 2023-03.



HB572 (Eliaison)

Behavioral Health, Mental Health, and Social Services Amendments

Report Number 2024-14 and 2025-17

Behavioral Health Audits

HB572 addresses recommended options presented in 2024-14 and 2025-17 as it requires the Utah Behavioral health Commission's Legislative Policy Committee to form working groups for coordinating behavioral health initiatives.

SB324 (Musselman)

Outcome-Based Investment Grant Pilot Program



Report Number 2026-04

Diagnosing Root Causes and Driving Results

SB324 establishes a framework for requiring government programs to be evaluated for causal impact as a condition of receiving funding. OLAG will review the findings from these evaluations for rigor, validity, and reliability. The Utah Legislature will be given the results of evaluations to inform funding decisions. This evidence-based approach is based on our report.

This bill also contains a \$4.5 M appropriation to administer a grant for up to two local education agencies to create a comprehensive school improvement pilot program for one or more chronically under-performing schools that uses evidence-based practices, modeled on the practices the Houston Independent School District implemented. We discussed tenants of the Houston model in our 2025 LEA audit of Alpine School District.



HCR6 (Whyte)

Concurrent Resolution Regarding the Utah Housing Strategic Plan

Report Number 2023-16

A Performance Audit of Utah's Housing Policies

HCR6 recognizes OLAG's work in identifying growing gap between housing supply and demand and supports the strategic plan recommended by the audit to meet Utah's housing needs.

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SB238 (Wilson) Property Tax Adjustments

Report Number 2025-21 A Performance Audit of Local Authorities' Property Tax

This bill addressed the property tax audit's recommendations to consider clarifying the intent of virtual participation in truth in taxation hearings, and in requiring a policy for when property owners reapply for primary residential exemption.



HB575 (Roberts) Fuel Tax and Supply Amendments

Ongoing Oil and Gas Audit

Our ongoing audit of Oil and Gas is examining gas pricing and associated taxes related to petroleum production. HB575 provides for a motor fuel tax decrease and for refineries' reporting to the Office of Energy Development. Our audit will provide additional information on oil, gas and severance tax incentives and exemptions which the Legislature can use for ongoing policy decisions in this area.



SB17 (Winterton) Did Not Pass Credit Card Processing Fees Amendments

Report Number 2024-18 A Performance Audit of Credit Card State Processing Fees

Based on our audit recommendations this bill would have allowed public and higher education to utilize the state contract and also pass along credit card fees. It passed the Senate and a House committee but failed the full House.



HB439 (Shallenberger) Did Not Pass Water Planning Amendments

Report Number 2025-27 A Performance Audit of Statewide Standards for Future Water Needs

HB439 fully implemented audit recommendations. It passed the full House and Senate standing committee, but was left on the board in the Senate on the final day of session.

HB426 (Walter)

Online Education Service Provider Amendments



Report Number 2024-24

A Performance Audit of the OpenEd Program

HB426 enhances monitoring of student progress for students enrolled in courses provided by online education service providers. These changes address audit recommendations that local education agencies strengthen their oversight of education services delivered through contracted education service providers.

SB275 (Cullimore)

State-Endorsed Digital Identity Program Amendments



Potential New Audit

Subject to the approval of the Legislative Audit Subcommittee, OLAG shall conduct an audit of the newly created State-Endorsed Digital Identity Program in 2028.

SB241 (Millner)

Early Literacy



Ongoing Public Education Reading Programs Audit

Our ongoing audit of Public Education Reading Programs is examining K-3 reading scores and whether LEAs are reaching legislative benchmarks. The bill clarified that the goal is based on benchmark and above benchmark, which we explained was not what was being interpreted by other parties even though the original bill said "proficiency." Our audit will comment further on this topic, best practices from schools with high reading schools, and how higher education is preparing future teachers in the Science of Reading.

HB31 (Walter) Did Not Pass

Local Education Agency Financial Reporting



Report Number 2025-07

A Systemic Performance Audit of Alpine School District

Our audit found statewide inconsistencies in the titles used for high-level district positions when reported to the state auditor's office. HB31 would have required consistent reporting of these positions by school districts. While this bill did not pass, the relevant parties agreed to consistent reporting of these titles without the need for legislation.