

26 **Utah Code Sections Affected:**

27 ENACTS:

28 **36-12-15.1**, Utah Code Annotated 195329 

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30 *Be it enacted by the Legislature of the state of Utah:*31 Section 1. Section **36-12-15.1** is enacted to read:32 **36-12-15.1. Budgetary appropriation audits.**33 (1) As used in this section, "entity" means an entity in the executive branch that  
34 receives a ongoing line item appropriation in an appropriations act.35 (2) The Office of Legislative Auditor General shall:36 (a) each year perform an audit of two ~~H~~→ or more ←~~H~~ entities' appropriations, in addition  
36a to other audits37 performed by the Office of Legislative Auditor General, that evaluates:38 (i) the extent to which the entity has efficiently and effectively used the appropriation  
39 by identifying:40 (A) the entity's appropriation history;41 (B) the entity's spending and efficiency history; and42 (C) historic trends in the entity's operational performance effectiveness;43 (ii) whether the entity's size and operation are commensurate with the entity's spending  
44 history; and45 (iii) whether the entity is diligent in its stewardship of state resources;46 (b) if possible, incorporate the audit methodology described in Subsection (2)(a) in  
47 other audits performed by the Office of Legislative Auditor General;48 (c) conduct the audits described in Subsection (2)(a) according to the process49 established for the Audit Subcommittee created in Section 36-12-8;50 (d) after release of an audit report by the Audit Subcommittee, make the audit report  
51 available to:52 (i) each member of the Senate and the House of Representatives; and53 (ii) the governor or the governor's designee; and54 (e) summarize the findings of an audit described in Subsection (2)(a) in:55 (i) a unique section of the legislative auditor general's annual report; and56 (ii) a format that the legislative fiscal analyst may use in preparation of the annual