

# HB0176S01 compared with HB0176

~~{deleted text}~~ shows text that was in HB0176 but was deleted in HB0176S01.

inserted text shows text that was not in HB0176 but was inserted into HB0176S01.

**DISCLAIMER:** This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will not be completely accurate. Therefore, you need to read the actual bill. This automatically generated document could experience abnormalities caused by: limitations of the compare program; bad input data; the timing of the compare; and other potential causes.

Representative LaVar Christensen proposes the following substitute bill:

## AUDIT OF STATE BUDGETS

2011 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: LaVar Christensen**

Senate Sponsor: \_\_\_\_\_

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### LONG TITLE

#### General Description:

This bill requires the Office of Legislative Auditor General to ~~{review and }~~audit certain state ~~{entity}~~executive branch entities' budgets.

#### Highlighted Provisions:

This bill:

- ▶ requires the Office of Legislative Auditor General to ~~{review and }~~audit entities ~~{and programs}~~in the executive branch as directed by the Legislative Audit Subcommittee;
- ▶ directs submission of audit reports; and
- ▶ defines the responsibilities of the Office of Legislative Auditor General in conducting those audits~~{ and reviews}~~.

#### Money Appropriated in this Bill:

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~~{None}~~ This bill appropriates:

- ▶ to Legislature - Office of the Legislative Auditor General, as an ongoing appropriation:
  - from the General Fund, \$300,000, subject to intent language stating that the appropriation be used to conduct certain audits.

### Other Special Clauses:

None

### Utah Code Sections Affected:

ENACTS:

**36-12-15.1**, Utah Code Annotated 1953

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **36-12-15.1** is enacted to read:

**36-12-15.1. Budgetary appropriation ~~{reviews}~~ audits.**

(1) As used in this section, "entity" means an entity in the executive branch that receives ~~{an}~~ a ongoing line item appropriation in an appropriations act.

(2) The Office of Legislative Auditor General shall:

~~(a) {dedicate a sufficient portion of its office resources to the regular ongoing audit and review of the budgetary appropriations for an entity at least once every four years;~~

~~(b) each year perform an audit of two entities' appropriations, in addition to other audits performed by the Office of Legislative Auditor General, that evaluates:~~

~~(i) the extent to which the entity has efficiently and effectively used the appropriation by identifying:~~

~~(A) the entity's appropriation history;~~

~~(B) the entity's spending and efficiency history; and~~

~~(C) historic trends in the entity's operational performance effectiveness;~~

~~(ii) whether the entity's size and operation are commensurate with the entity's spending history; and~~

~~(iii) whether the entity is diligent in its stewardship of state resources;~~

~~(b) if possible, incorporate the audit methodology described in Subsection (2)(a) in other audits performed by the Office of Legislative Auditor General;~~

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(c) conduct the ~~{audit and review}~~ audits described in Subsection (2)(a) according to the process established for the ~~{Legislative}~~ Audit Subcommittee created in Section 36-12-8;

~~{c}~~ d after release of ~~{the}~~ an audit report by the ~~{Legislative}~~ Audit Subcommittee, ~~{submit}~~ make the audit report available to:

(i) each member of the ~~{Utah}~~ Senate and the ~~{Utah}~~ House of Representatives; and

(ii) the governor or the governor's designee; and

~~{d}~~ e ~~{in consultation with the legislative fiscal analyst,}~~ summarize the findings of ~~{each}~~ an ~~{and review}~~ audit described in Subsection (2)(a) in:

(i) a unique section of the legislative auditor general's annual report ~~{by identifying:~~

~~(i) base budget appropriation of the entity for the past five years};~~ and

(ii) a format that the ~~{entity's prior history of savings and efficiencies:~~

~~(3) In performing an audit and review, the}~~ legislative fiscal analyst may use in preparation of the annual appropriations no later than 30 days before the day on which the Legislature convenes.

(3) The Office of Legislative Auditor General shall ~~{study and determine the extent to which:~~

~~(a) the entity has efficiently and effectively utilized its appropriation;~~

~~(b) the entity has not grown in size, complexity, or cost beyond that which is justified;~~

and

~~(c) the entity's representatives have acted as diligent and responsible stewards of public money received from and entrusted by the taxpayers of this state}~~ consult with the legislative fiscal analyst in preparing the summary required by Subsection (2)(e).

(4) The Legislature, in evaluating an entity's request for an increase in its base budget, shall:

(a) review the audit report required by this section and any relevant audits; and

(b) consider the entity's request for an increase in its base budget in light of the agency's prior history of savings and efficiencies as evidenced by the audit report required by this section.

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## Legislative Review Note

as of ~~2-1-11 1:39 PM~~

### ~~Office of Legislative Research and General Counsel~~; Section 2. Appropriation.

Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the following sums of money are appropriated from resources not otherwise appropriated out of the funds or accounts indicated for the fiscal year beginning July 1, 2011 and ending June 30, 2012. These are additions to amounts previously appropriated for fiscal year 2012.

To Legislature - Office of the Legislative Auditor General

From General Fund

\$300,000

Schedule of Programs:

Administration

\$300,000

The Legislature intends that the Legislative Auditor General use the appropriation to conduct the audits described in Section 36-12-15.1.