

57 (D) (I) using the new program or agency's response to the self evaluation survey
58 instruments, recommend to the legislative audit subcommittee that the office conduct an audit
59 of those new programs and agencies created on which questions have arisen as a result of the
60 response to the survey instrument and provide a limited scope audit report on those new
61 programs or agencies on which it receives direction to audit to the legislative interim
62 committee and to the legislative appropriations subcommittee with oversight responsibility for
63 that program or agency on or before the November interim meeting; and

64 (II) include within this limited scope audit report a recommendation as to whether the
65 program or agency is fulfilling its statutory guidelines and directives.

66 (5) The audit, examination, or review of any entity that receives public funds may
67 include a determination of any or all of the following:

68 (a) the honesty and integrity of all its fiscal affairs;

69 (b) the accuracy and reliability of its financial statements and reports;

70 (c) whether or not its financial controls are adequate and effective to properly record
71 and safeguard its acquisition, custody, use, and accounting of public funds;

72 (d) whether or not its administrators have faithfully adhered to legislative intent;

73 (e) whether or not its operations have been conducted in an efficient, effective, and cost
74 efficient manner;

75 (f) whether or not its programs have been effective in accomplishing intended
76 objectives; and

77 (g) whether or not its management control and information systems are adequate and
78 effective.

79 (6) The Office of Legislative Auditor General [may]:

80 (a) (i) shall, notwithstanding any other provision of law, [obtain] have access to all
81 records, documents, and reports of any entity that receives public funds that are necessary to
82 the scope of [its duties; and] the duties of the legislative auditor general or the office; §→ and ←§

83 (ii) [if necessary,] may issue a subpoena to obtain access as provided in Subsection
84 (6)(a)(i) using the procedures contained in Title 36, Chapter 14, Legislative Subpoena Powers §→ [
85 and

86 (iii) notwithstanding any other provision of law, be present for any meeting that is
87 necessary to the scope of the legislative auditor general's duties, except where that portion of a §

88 ~~Meeting is protected by attorney-client privilege due to the specific nature of the subject matter
89 and the circumstances of that portion of the meeting] ←§ .~~

90 (b) establish policies, procedures, methods, and standards of audit work for the office
91 and staff;

92 (c) prepare and submit each audit report without interference from any source relative
93 to the content of the report, the conclusions reached in the report, or the manner of disclosing
94 the results of the legislative auditor general's findings; and

95 (d) prepare and submit the annual budget request for the office.

96 (7) To preserve the professional integrity and independence of the office:

97 (a) no legislator or public official may urge the appointment of any person to the office;
98 and

99 (b) the legislative auditor general may not be appointed to serve on any board,
100 authority, commission, or other agency of the state during the legislative auditor general's term
101 as legislative auditor general.

102 (8) The following records in the custody or control of the legislative auditor general
103 shall be protected records under Title 63G, Chapter 2, Government Records Access and
104 Management Act:

105 (a) Records that would disclose information relating to allegations of personal
106 misconduct, gross mismanagement, or illegal activity of a past or present governmental
107 employee if the information or allegation cannot be corroborated by the legislative auditor
108 general through other documents or evidence, and the records relating to the allegation are not
109 relied upon by the legislative auditor general in preparing a final audit report.

110 (b) Records and audit workpapers to the extent they would disclose the identity of a
111 person who during the course of a legislative audit, communicated the existence of any waste
112 of public funds, property, or manpower, or a violation or suspected violation of a law, rule, or
113 regulation adopted under the laws of this state, a political subdivision of the state, or any
114 recognized entity of the United States, if the information was disclosed on the condition that
115 the identity of the person be protected.

116 (c) Prior to the time that an audit is completed and the final audit report is released,
117 records or drafts circulated to a person who is not an employee or head of a governmental
118 entity for their response or information.