	LEGISLATIVE OFFICES AMENDMENTS
	2023 GENERAL SESSION
	STATE OF UTAH
	Chief Sponsor: Curtis S. Bramble
	House Sponsor:
=	LONG TITLE
(General Description:
	This bill amends provisions governing staff offices of the Utah Legislature.
]	Highlighted Provisions:
	This bill:
	• clarifies the authority of the legislative auditor general over a project entity, a taxed
i	nterlocal entity, the Utah Data Research Center, and an independent corporation;
	 directs the Office of Legislative Research and General Counsel to return enrolled
ł	pills to the Senate or House of Representatives;
	 amends certain duties and powers of the Office of Legislative Research and General
(Counsel;
	 prohibits the Office of Legislative Research and General Counsel from providing
S	services to an individual who is not qualified to serve or is expelled from the House
0	of Representatives or Senate unless the services are approved by the Legislative
ľ	Management Committee;
	 modifies certain duties and powers of the legislative auditor general and the Office
0	of the Legislative Auditor General;
	 authorizes the legislative auditor general to issue a subpoena to financial institutions
8	and other entities;
	 modifies the professional qualifications an individual must have to act as the
1	egislative auditor general;

	 authorizes the Office of the Legislative Auditor General to conduct systemic
perf	ormance audits of certain executive branch entities and local education
ager	cies;
	 clarifies issuers of legislative subpoenas;
	 authorizes service of a legislative subpoena by electronic transmission;
	 repeals sunset provisions that have expired; and
	 makes other clarifying corrections.
Mor	ney Appropriated in this Bill:
	None
Oth	er Special Clauses:
	This bill provides a special effective date.
Utal	h Code Sections Affected:
AM	ENDS:
	11-13-316, as last amended by Laws of Utah 2022, Chapter 422
	11-13-603, as last amended by Laws of Utah 2022, Chapter 422
	36-3-306 , as renumbered and amended by Laws of Utah 2020, Chapter 383
	36-12-12 , as last amended by Laws of Utah 2003, Chapter 92
	36-12-15, as last amended by Laws of Utah 2021, Chapter 421
	36-12-15.1 , as last amended by Laws of Utah 2021, Chapter 331
	36-14-2 , as last amended by Laws of Utah 2014, Chapter 339
	36-14-4, as enacted by Laws of Utah 1989, Chapter 174
	36-14-5, as last amended by Laws of Utah 2013, First Special Session, Chapter 1
	53B-7-708, as enacted by Laws of Utah 2017, Chapter 365
	53B-33-301, as renumbered and amended by Laws of Utah 2022, Chapter 461
	63E-2-104, as last amended by Laws of Utah 2003, Chapter 8
	631-2-253, as last amended by Laws of Utah 2022, Chapters 208, 229, 274, 354, 370,
and	409
	68-3-13, as enacted by Laws of Utah 1989, Chapter 16

58 Section 1. Section **11-13-316** is amended to read:

59	11-13-316. Project entity oversight.
60	(1) Notwithstanding any other provision of law, a project entity is a political
61	subdivision that[: (a)] is subject to the authority of the legislative auditor general pursuant to
62	Utah Constitution, Article VI, Section 33, [is subject to the authority of the legislative auditor
63	to conduct audits of any funds, functions, and accounts in any political subdivision of this
64	state;] and Section 36-12-15.
65	[(b) is subject to the requirement to provide the Office of the Legislative Auditor
66	General with all records, documents, and reports necessary for the legislative auditor general or
67	the office to fulfill the duties described in Subsection (1)(a).]
68	[(2) Subsection (1) takes precedence over Section 36-12-15.]
69	[(3)] (2) A project entity shall comply with Title 63G, Chapter 6a, Utah Procurement
70	Code, unless the governing board of the project entity adopts policies for procurement that
71	enable the project entity to efficiently fulfill the project entity's responsibilities under the
72	project entity's organization agreement.
73	[(4)] (3) If a project entity does not adopt policies for procurement under Subsection
74	[(3)] (2), then for purposes of Title 63G, Chapter 6a, Utah Procurement Code:
75	(a) the project entity is a local government procurement unit, as defined in Section
76	63G-6a-103; and
77	(b) the governing board is a procurement official, as defined in Section $63G-6a-103$.
78	[(5)] (4) A project entity shall comply with Title 52, Chapter 4, Open and Public
79	Meetings Act.
80	Section 2. Section 11-13-603 is amended to read:
81	11-13-603. Taxed interlocal entity.
82	(1) Except for purposes of an audit, examination, investigation, or review by the
83	[Office of the Legislative Auditor General] legislative auditor general as described in
84	Subsection (8) and notwithstanding any other provision of law:
85	(a) the use of an asset by a taxed interlocal entity does not constitute the use of a public
86	asset;
87	(b) a taxed interlocal entity's use of an asset that was a public asset before the taxed
88	interlocal entity's use of the asset does not constitute a taxed interlocal entity's use of a public
89	asset;

90	(c) an official of a project entity is not a public treasurer; and
91	(d) a taxed interlocal entity's governing board shall determine and direct the use of an
92	asset by the taxed interlocal entity.
93	(2) (a) A taxed interlocal entity that is not a project entity is not subject to the
94	provisions of Title 63G, Chapter 6a, Utah Procurement Code.
95	(b) A project entity is subject to the provisions of Title 63G, Chapter 6a, Utah
96	Procurement Code, to the extent described in Section 11-13-316.
97	(3) (a) A taxed interlocal entity is not a participating local entity as defined in Section
98	67-3-12.
99	(b) For each fiscal year of a taxed interlocal entity, the taxed interlocal entity shall
100	provide:
101	(i) the taxed interlocal entity's financial statements for and as of the end of the fiscal
102	year and the prior fiscal year, including:
103	(A) the taxed interlocal entity's statement of net position as of the end of the fiscal year
104	and the prior fiscal year, and the related statements of revenues and expenses and of cash flows
105	for the fiscal year; or
106	(B) financial statements that are equivalent to the financial statements described in
107	Subsection (3)(b)(i)(A) and, at the time the financial statements were created, were in
108	compliance with generally accepted accounting principles that are applicable to taxed interlocal
109	entities; and
110	(ii) the accompanying auditor's report and management's discussion and analysis with
111	respect to the taxed interlocal entity's financial statements for and as of the end of the fiscal
112	year.
113	(c) The taxed interlocal entity shall provide the information described in Subsection
114	(3)(b) within a reasonable time after the taxed interlocal entity's independent auditor delivers to
115	the taxed interlocal entity's governing board the auditor's report with respect to the financial
116	statements for and as of the end of the fiscal year.
117	(d) Notwithstanding Subsections (3)(b) and (c) or a taxed interlocal entity's compliance
118	with one or more of the requirements of Title 63A, Chapter 3, Division of Finance:
119	(i) the taxed interlocal entity is not subject to Title 63A, Chapter 3, Division of
120	Finance; and

121	(ii) the information described in Subsection (3)(b)(i) or (ii) does not constitute public
122	financial information as defined in Section 67-3-12.
123	(4) (a) A taxed interlocal entity's governing board is not a governing board as defined
124	in Section 51-2a-102.
125	(b) A taxed interlocal entity is not subject to the provisions of Title 51, Chapter 2a,
126	Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local
127	Entities Act.
128	(5) Notwithstanding any other provision of law, a taxed interlocal entity is not subject
129	to the following provisions:
130	(a) Part 4, Governance;
131	(b) Part 5, Fiscal Procedures for Interlocal Entities;
132	(c) Subsection 11-13-204(1)(a)(i) or (ii)(J);
133	(d) Subsection 11-13-206(1)(f);
134	(e) Subsection 11-13-218(5)(a);
135	(f) Section 11-13-225;
136	(g) Section 11-13-226; or
137	(h) Section 53-2a-605.
138	(6) (a) In addition to having the powers described in Subsection 11-13-204(1)(a)(ii), a
139	taxed interlocal entity may, for the regulation of the entity's affairs and conduct of its business,
140	adopt, amend, or repeal bylaws, policies, or procedures.
141	(b) Nothing in Part 4, Governance, or Part 5, Fiscal Procedures for Interlocal Entities,
142	may be construed to limit the power or authority of a taxed interlocal entity.
143	(7) (a) A governmental law enacted after May 12, 2015, and on or before November
144	10, 2021, is not applicable to, is not binding upon, and does not have effect on a taxed
145	interlocal entity that is a project entity unless the governmental law expressly states the section
146	of governmental law to be applicable to and binding upon the taxed interlocal entity with the
147	following words: "[Applicable section or subsection number] constitutes an exception to
148	Subsection 11-13-603(7)(a) and is applicable to and binding upon a taxed interlocal entity."
149	(b) A governmental law enacted after May 12, 2015, is not applicable to, is not binding
150	upon, and does not have effect on a taxed interlocal entity that is an energy services interlocal
151	entity unless the governmental law expressly states the section of governmental law to be

152	applicable to and binding upon the energy services interlocal entity with the following words:
153	"[Applicable section or subsection number] constitutes an exception to Subsection
154	11-13-603(7)(a) and is applicable to and binding upon an energy services interlocal entity."
155	(c) Sections 11-13-601 through 11-13-608 constitute an exception to Subsections (7)(a)
156	and (7)(b) and are applicable to and binding upon a taxed interlocal entity.
157	(8) $[(a)]$ Notwithstanding any other provision of law, a taxed interlocal entity that is a
158	project entity is a political subdivision that $[: (i)]$ is subject to the authority of the legislative
159	auditor general pursuant to Utah Constitution, Article VI, Section 33, [is subject to the
160	authority of the legislative auditor to conduct audits of any funds, functions, and accounts in
161	any political subdivision of this state;] and Section 36-12-15.
162	[(ii) is subject to the requirement to provide the Office of the Legislative Auditor
163	General with all records, documents, and reports necessary of the legislative auditor general or
164	the office to fulfill the duties described in Subsection (8)(a)(i).]
165	[(b) Subsection (8)(a) takes precedence over Section 36-12-15.]
166	Section 3. Section 36-3-306 is amended to read:
167	36-3-306. Enrolling of bills.
168	All bills ordered enrolled by the Legislature shall be delivered to the Office of
169	Legislative Research and General Counsel, who shall without delay enroll the bills and return
170	them to [the secretary of] the Senate or [chief clerk of] the House of Representatives.
171	Section 4. Section 36-12-12 is amended to read:
172	36-12-12. Office of Legislative Research and General Counsel established
173	Powers, functions, and duties Organization of office Selection of director and general
174	counsel.
175	(1) There is established an Office of Legislative Research and General Counsel as a
176	permanent staff office for the Legislature.
177	(2) The powers, functions, and duties of the Office of Legislative Research and General
178	Counsel under the supervision of the director shall be:
179	(a) to provide research and legal staff assistance to all standing, special, and interim
180	committees as follows:
181	(i) to assist each committee chairman in planning the work of the committee;
182	(ii) to prepare and present research and legal information in accordance with committee

183 instructions or instructions of the committee chairman;

184 (iii) to prepare progress reports of committee work when requested; and

(iv) to prepare a final committee report in accordance with committee instructions, that
 includes relevant research information, committee policy recommendations, and recommended
 legislation;

(b) to collect and examine the acts and official reports of any state and report theircontents to any committee or member of the Legislature;

(c) to provide research and legal analysis services to any interim committee, legislative
standing committee, or individual legislator on actual or proposed legislation or subjects of
general legislative concern;

(d) to maintain a legislative research library that provides analytical, statistical, legal,
and descriptive data relative to current and potential governmental and legislative subjects;

(e) (i) to exercise under the direction of the general counsel the constitutional authority
provided in Article VI, [Sec.] Section 32, Utah Constitution, in serving as legal counsel to the
Legislature, majority and minority leadership of the House or Senate, any of the Legislature's
committees or subcommittees, individual legislators, any of the Legislature's staff offices, or
any of the legislative staff; and

(ii) to represent the Legislature, majority and minority leadership of the House of
 <u>Representatives</u> or Senate, any of the Legislature's committees or subcommittees, individual
 legislators, any of the Legislature's staff offices, or any of the legislative staff in cases and
 controversies before courts and administrative agencies and tribunals;

(f) to prepare and assist in the preparation of legislative bills, resolutions, memorials,
amendments, and other documents or instruments required in the legislative process and, under
the direction of the general counsel, give advice and counsel regarding them to the Legislature,
majority and minority leadership of the House <u>of Representatives</u> or Senate, any of its members
or members-elect, any of its committees or subcommittees, or the legislative staff;

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(g) under the direction of the general counsel[;]:

(i) to review, examine, and correct any technical errors [and approve legislation that
 has passed both houses in order to enroll the legislation and prepare the laws for publication]
 when:

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(A) preparing legislation that passed both houses to enroll the legislation and prepare

214	the laws for publication; or
215	(B) maintaining the accuracy of the electronic code database; and
216	(ii) to deliver enrolled legislation to the House of Representatives and the Senate for
217	submission to the governor for gubernatorial action;
218	(h) to keep on file records concerning all legislation and proceedings of the Legislature
219	with respect to legislation referred to in Subsection (2)(g);
220	(i) to prepare the laws for publication;
221	(j) (i) to maintain an electronic record organized by title, chapter, part, and section that
222	contains the Laws of Utah that are currently in effect and that will take effect in the future; and
223	(ii) to modify the electronic record required by Subsection (2)(j)(i) based upon changes
224	to the Laws of Utah or to correct technical errors;
225	$\left[\frac{(i)}{(k)}\right]$ to formulate recommendations for the revision, clarification, classification,
226	arrangement, codification, annotation, and indexing of Utah statutes, and to develop proposed
227	legislation to effectuate the recommendations;
228	$\left[\frac{1}{(1)}\right]$ to appoint and develop a professional staff within budget limitations; and
229	$\left[\frac{k}{m}\right]$ to prepare and submit the annual budget request for the Office of Legislative
230	Research and General Counsel.
231	(3) (a) If, under Article VI, Section 10, Utah Constitution, the House of
232	Representatives or Senate determines that an individual is not qualified to serve in the House of
233	Representatives or Senate, or expels an individual from the respective chamber, but the
234	individual continues to hold his or her elected legislative office, the Office of Legislative
235	Research and General Counsel may not provide legislative staff services, including legal
236	services, to the individual.
237	(b) Notwithstanding Subsection (3)(a), the Office of Legislative Research and General
238	Counsel may provide legal services for an individual described in Subsection (3)(a) if the legal
239	services are approved by the Legislative Management Committee described in Section <u>36-12-7</u> .
240	$\left[\frac{(3)}{(4)}\right]$ The statutory authorization of the Office of Legislative Research and General
241	Counsel to correct technical errors provided in Subsection (2)(g), to prepare the laws for
242	publication in Subsection (2)(i), and to modify the electronic record to correct technical errors
243	under Subsection (2)(j)(ii) includes:
244	(a) adopting a uniform system of punctuation, capitalization, numbering, and wording

245	for enrolled legislation and the Laws of Utah;
246	(b) eliminating duplication and the repeal of laws directly or by implication, including
247	renumbering when necessary;
248	(c) correcting defective or inconsistent [section and paragraph] title, chapter, part,
249	section, and subsection structure in the arrangement of the subject matter of existing statutes;
250	(d) eliminating [all] obsolete and redundant words;
251	(e) correcting:
252	(i) obvious typographical and grammatical errors; and
253	(ii) other obvious inconsistencies, including those involving punctuation,
254	capitalization, cross references, numbering, and wording;
255	(f) <u>inserting or</u> changing the boldface to more accurately reflect the substance of each
256	section, part, chapter, or title; [and]
257	(g) merging or determining priority of any amendments, enactments, or repealers to the
258	same code provisions that are passed by the Legislature;
259	(h) renumbering and rearranging of a title, chapter, part, section, or provisions of a
260	section;
261	(i) transferring sections or dividing sections to assign separate sections numbers to
262	distinct subject matters;
263	(j) modifying cross references to agree with renamed or renumbered titles, chapters,
264	parts, or sections;
265	(k) substituting the proper section or chapter number for the terms "this act," "this bill,"
266	or similar terms;
267	(1) substituting the proper calendar date in the database and in the Laws of Utah;
268	(m) modifying the highlighted provisions of legislation to correct an inconsistency
269	between the highlighted provisions and the enacted provisions of the legislation;
270	(n) correcting the names of agencies, departments, and similar units of government;
271	(o) rearranging any misplaced statutory material, incorporating any omitted statutory
272	material, and correcting other obvious errors of addition or omission;
273	(p) correcting or incorporating a special clause that was publicly available on the
274	Legislature's website but is errantly omitted, modified, or retained during the legislative process
275	due to obvious technological or human error, including:

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276	(i) a severability clause;
277	(ii) an effective date clause;
278	(iii) a retrospective operation clause;
279	(iv) an uncodified repeal date clause;
280	(v) a revisor instruction clause; or
281	(vi) a coordination clause;
282	(q) correcting the incorporation of an amendment due to obvious technological or
283	human error; and
284	(r) alphabetizing definition sections.
285	[(4)] (5) In carrying out the duties provided for in this section, the director of the Office
286	of Legislative Research and General Counsel may obtain access to all records, documents, and
287	reports necessary to the scope of the director's duties according to the procedures contained in
288	[Title 36, Chapter 14, Legislative Subpoena Powers] Chapter 14, Legislative Subpoena Powers.
289	[(5)] (6) In organizing the management of the Office of Legislative Research and
290	General Counsel, the Legislative Management Committee may either:
291	(a) select a person to serve as both the director of the office and as general counsel. In
292	such case, the director of the office shall be a lawyer admitted to practice in Utah and shall
293	have practical management experience or equivalent academic training; or
294	(b) select a person to serve as director of the office who would have general
295	supervisory authority and select another person to serve as the legislative general counsel
296	within the office. In such case, the director of the office shall have a master's degree in public
297	or business administration, economics, or the equivalent in academic or practical experience
298	and the legislative general counsel shall be a lawyer admitted to practice in Utah.
299	Section 5. Section 36-12-15 is amended to read:
300	36-12-15. Office of the Legislative Auditor General established Qualifications
301	Powers, functions, and duties Reporting Criminal penalty Employment.
302	(1) There is created [an] the Office of the Legislative Auditor General as a permanent
303	staff office for the Legislature.
304	(2) The legislative auditor general shall be a licensed certified public accountant or
305	certified internal auditor with at least [five] seven years of experience in the auditing or public
306	accounting profession, or the equivalent, prior to appointment.

306 accounting profession, or the equivalent, prior to appointment.

307	(3) The legislative auditor general shall appoint and develop a professional staff within
308	budget limitations.
309	(4) [(a)] The Office of the Legislative Auditor General shall exercise the constitutional
310	authority provided in Article VI, [Sec.] Section 33, Utah Constitution.
311	[(b)] (5) Under the direction of the legislative auditor general, the [office] Office of the
312	Legislative Auditor General shall:
313	[(i)] (a) conduct comprehensive and special purpose audits, examinations, [and]
314	investigations, or reviews of [any entity that receives public funds;]:
315	(i) any funds, functions, or accounts in a state entity, branch, department, agency, or
316	political subdivision; or
317	(ii) any entity that receives public funds;
318	[(ii)] (b) prepare and submit a written report on each audit, examination, investigation,
319	or review to the [Legislative Management Committee, the audit subcommittee,] Audit
320	Subcommittee created in Section <u>36-12-8</u> and <u>make the report available</u> to all members of the
321	Legislature within 75 days after the audit [or], examination, investigation, or review is
322	completed; [and]
323	[(iii)] (c) monitor [and], conduct a risk assessment of, or audit any efficiency
324	evaluations that the legislative auditor general determines necessary, in accordance with Title
325	63J, Chapter 1, Part 9, Government Performance Reporting and Efficiency Process, and
326	legislative rule[-];
327	(d) create, manage, and report to the Audit Subcommittee a list of high risk programs
328	and operations that:
329	(i) threaten public funds or programs;
330	(ii) are vulnerable to inefficiency, waste, fraud, abuse, or mismanagement; or
331	(iii) require transformation;
332	(e) monitor and report to the Audit Subcommittee the health of a state entity's,
333	branch's, department's, agency's, or political subdivision's internal audit functions;
334	(f) make recommendations to increase the independence and value added of internal
335	audit functions throughout the state;
336	(g) implement a process to track, monitor, and report whether the subject of an audit
227	a characterization and the second

337 <u>has implemented recommendations made in the audit report;</u>

338	(h) establish, train, and maintain a team of individuals within the office to conduct
339	investigations and represent themselves as lawful investigators;
340	(i) establish policies, procedures, methods, and standards of audit work and
341	investigations for the office and staff;
342	(j) prepare and submit each audit and investigative report without interference from
343	any source relative to the content of the report, the conclusions reached in the report, or the
344	manner of disclosing the results of the legislative auditor general's findings;
345	(k) prepare and submit the annual budget request for the office; and
346	(1) perform other duties as prescribed by the Legislature.
347	[(5)] (6) [The] In conducting an audit, examination, investigation, or review of any
348	entity [that receives public funds may include a], the Office of the Legislative Auditor General
349	may include a determination of any or all of the following:
350	(a) the honesty and integrity of [all] any of the entity's fiscal affairs;
351	(b) the accuracy and reliability of the entity's [financial] internal control systems and
352	specific financial statements and reports;
353	(c) whether or not the entity's financial controls are adequate and effective to properly
354	record and safeguard [its] the entity's acquisition, custody, use, and accounting of public funds;
355	(d) whether [or not] the entity's administrators have [faithfully adhered to] complied
356	with legislative intent;
357	(e) whether [or not] the entity's operations have been conducted in an efficient,
358	effective, and cost efficient manner;
359	(f) whether [or not] the entity's programs have been effective in accomplishing
360	intended objectives; and
361	(g) whether [or not] the entity's management control and information systems are
362	adequate and effective.
363	[(6) The Office of the Legislative Auditor General:]
364	[(a) (i) shall, notwithstanding any other provision of law, have access to all records,
365	documents, and reports of any entity that receives public funds that are necessary to the scope
366	of the duties of the legislative auditor general or the office; and]
367	[(ii) may issue a subpoena to obtain access as provided in Subsection (6)(a)(i) using the
368	procedures contained in Title 36, Chapter 14, Legislative Subpoena Powers;]

369	[(b) establish policies, procedures, methods, and standards of audit work for the office
370	and staff;]
371	[(c) prepare and submit each audit report without interference from any source relative
372	to the content of the report, the conclusions reached in the report, or the manner of disclosing
373	the results of the legislative auditor general's findings; and]
374	[(d) prepare and submit the annual budget request for the office.]
375	(7) When requested by the Office of the Legislative Auditor General, each entity that
376	the legislative auditor general is authorized to audit under Utah Constitution, Article VI,
377	Section 33, shall, notwithstanding any other provision of law, provide the office with
378	immediate access to information, materials, or resources the office determines is necessary to
379	conduct an audit, examination, investigation, or review, including:
380	(a) the following in the possession or custody of the entity in the format identified by
381	the office:
382	(i) a record, document, and report; and
383	(ii) films, tapes, recordings, and electronically stored information;
384	(b) entity personnel;
385	(c) open and closed meetings conducted by the entity; and
386	(d) each official or unofficial recording of formal or informal meetings or
387	conversations to which the entity has access.
388	(8) The legislative auditor general may issue a subpoena to a financial institution or
389	any other entity to obtain information as part of an investigation of fraud, waste, or abuse,
390	including any suspected malfeasance, misfeasance, or nonfeasance involving public funds.
391	(9) To preserve the professional integrity and independence of the office:
392	(a) no legislator or public official may urge the appointment of any person to the office;
393	and
394	(b) the legislative auditor general may not be appointed to serve on any board,
395	authority, commission, or other agency of the state during the legislative auditor general's term
396	as legislative auditor general.
397	[(8)] (10) (a) The following records in the custody or control of the legislative auditor
398	general [shall be] are protected records under Title 63G, Chapter 2, Government Records
399	Access and Management Act:

400	[(a)] (i) [Records that would] records and audit work papers that would disclose
401	information relating to allegations of personal misconduct, gross mismanagement, or illegal
402	activity of a past or present governmental employee if the information or allegation cannot be
403	corroborated by the legislative auditor general through other documents or evidence, and the
404	records relating to the allegation are not relied upon by the legislative auditor general in
405	preparing a final audit report[-];
406	[(b)] (ii) [Records] records and audit workpapers [to the extent they] that would
407	disclose the identity of a person who, during the course of a legislative audit, communicated
408	the existence of [any]:
409	(A) unethical behavior;
410	(B) waste of public funds, property, or [manpower,] personnel; or
411	(C) a violation or suspected violation of a United States, Utah state, or political
412	subdivision law, rule, ordinance, or regulation [adopted under the laws of this state, a political
413	subdivision of the state, or any recognized entity of the United States, if the information was],
414	if the person disclosed on the condition that the identity of the person be protected[-];
415	[(c)] (iii) [Prior to the time that] before an audit is completed and the final audit report
416	is released, records or drafts circulated to a person who is not an employee or head of a
417	governmental entity for [their] review, response, or information[-];
418	[(d)] (iv) [Records] records that would disclose:
419	(A) an outline;
420	(B) all or part of [any] an audit survey [plans], audit risk assessment plan, or audit
421	program[-]; or
422	(C) other procedural documents necessary to fulfill the duties of the office; and
423	[(c)] (v) [Requests] requests for audits, if disclosure would risk circumvention of an
424	audit.
425	[(f) The provisions of Subsections (8)(a), (b), and (c) do not prohibit the disclosure of
426	records or information that relate to a violation of the law by a governmental entity or
427	employee to a government prosecutor or peace officer.]
428	(b) The provisions of Subsection (10)(a) do not prohibit the disclosure of records or
429	information to a government prosecutor or peace officer if those records or information relate
430	to a violation of the law by a governmental entity, employee, or other recipient of public funds.

431	$\left[\frac{(g)}{(c)}\right]$ The provisions of this section do not limit the authority otherwise given to the
432	legislative auditor general to classify a document as public, private, controlled, or protected
433	under Title 63G, Chapter 2, Government Records Access and Management Act.
434	$\left[\frac{(9)}{(11)}\right]$ The legislative auditor general shall:
435	(a) be available to the Legislature and to the Legislature's committees for consultation
436	on matters relevant to areas of the legislative auditor general's professional competence;
437	(b) conduct special audits as requested by the [Legislative Management Committee]
438	Audit Subcommittee;
439	(c) report immediately [in writing to the Legislative Management Committee through
440	its audit subcommittee] to the Audit Subcommittee any apparent violation of penal statutes
441	disclosed by the audit of a state agency and furnish to the [Legislative Management
442	Committee] Audit Subcommittee all information relative to the apparent violation;
443	(d) report immediately [in writing to the Legislative Management Committee through
444	its audit subcommittee] to the Audit Subcommittee any apparent instances of malfeasance or
445	nonfeasance by a state officer or employee disclosed by the audit of a state agency; and
446	(e) make any recommendations to the [Legislative Management Committee through its
447	audit subcommittee] Audit Subcommittee with respect to the alteration or improvement of the
448	accounting system used by any entity that receives public funds.
449	[(10)] (12) If the legislative auditor general conducts an audit of a state agency that has
450	previously been audited and finds that the state agency has not implemented a recommendation
451	made by the legislative auditor general in a previous audit, the legislative auditor general shall,
452	upon release of the audit:
453	(a) report immediately [in writing to the Legislative Management Committee through
454	its audit subcommittee] to the Audit Subcommittee that the state agency has not implemented
455	that recommendation; and
456	(b) shall report, as soon as possible, that the state agency has not implemented that
457	recommendation to [a meeting of] an appropriate legislative committee designated by the
458	[audit subcommittee of the Legislative Management Committee] Audit Subcommittee.
459	[(11) (a) Prior to each annual general session, the legislative auditor general shall
460	prepare a summary of the audits conducted and of actions taken based upon them during the
461	preceding year.]

462	[(b) This report shall also set forth any items and recommendations that are important
463	for consideration in the forthcoming session, together with a brief statement or rationale for
464	each item or recommendation.]
465	[(c) The legislative auditor general shall deliver the report to the Legislature and to the
466	appropriate committees of the Legislature.]
467	(13) Before each annual general session, the legislative auditor general shall:
468	(a) prepare an annual report that:
469	(i) summarizes the audits, examinations, investigations, and reviews conducted by the
470	office since the last annual report; and
471	(ii) evaluate and report the degree to which an agency that has been the subject of an
472	audit has implemented the audit recommendations;
473	(b) include in the report any items and recommendations that the legislative auditor
474	general believes the Legislature should consider in the annual general session; and
475	(c) deliver the report to the Legislature and to the appropriate committees of the
476	Legislature.
477	[(12) (a) No person or entity may:]
478	[(i) interfere with a legislative audit, examination, or review of any entity conducted by
479	the office; or]
480	[(ii) interfere with the office relative to the content of the report, the conclusions
481	reached in the report, or the manner of disclosing the results and findings of the office.]
482	[(b) Any person or entity that violates the provisions of this Subsection (12) is guilty of
483	a class B misdemeanor.]
484	[(13)] (14) (a) (i) If the managing administrator of an entity described in Subsection
485	(5)(a) has actual knowledge or reasonable cause to believe that there is misappropriation of the
486	entity's public funds or assets, the managing administrator shall immediately notify, in writing,
487	the Office of the Legislative Auditor General and the attorney general or district attorney.
488	(ii) The managing administrator described in Subsection (14)(a)(i) is subject to the
489	protections of Title 67, Chapter 21, Utah Protection of Public Employees Act.
490	(b) If the Office of the Legislative Auditor General receives a notification under
491	Subsection (14)(a)(i) or other information of misappropriation of public funds or assets of an
492	entity described in Subsection (5)(a), the office shall inform the Audit Subcommittee.

493	(c) The attorney general or district attorney shall no later than 60 days after receiving
494	the notification under Subsection (14)(a)(i), notify, in writing, the Office of the Legislative
495	Auditor General whether the attorney general or district attorney pursued criminal or civil
496	sanctions in the matter.
497	(d) If the attorney general or district attorney does not pursue criminal or civil
498	sanctions, the attorney general or district attorney shall provide in the notice under Subsection
499	(14)(c) a detailed explanation for the attorney general's or district attorney's decision.
500	(15) (a) An actor commits interference with a legislative audit if the actor interferes
501	with:
502	(i) a legislative audit, examination, investigation, or review of an entity conducted by
503	the Office of the Legislative Auditor General; or
504	(ii) the Office of the Legislative Auditor General's decisions relating to:
505	(A) the content of the office's report;
506	(B) the conclusions reached in the office's report; or
507	(C) the manner of disclosing the results and findings of the office.
508	(b) A violation of Subsection (15)(a) is a class B misdemeanor.
509	(c) The legislative auditor general shall immediately report a violation of Subsection
510	(15)(a) to the attorney general, United States attorney's office, or both for review and potential
511	prosecution.
512	(16) (a) Beginning July 1, 2020, the Office of the Legislative Auditor General may
513	require any current employee, or any applicant for employment, to submit to a
514	fingerprint-based local, regional, and criminal history background check as an ongoing
515	condition of employment.
516	(b) An employee or applicant for employment shall provide a completed fingerprint
517	card to the office upon request.
518	(c) The [office] Office of the Legislative Auditor General shall require that an
519	individual required to submit to a background check under this [subsection] Subsection (16)
520	also provide a signed waiver on a form provided by the office that meets the requirements of
521	Subsection 53-10-108(4).
522	[(c)] (d) For a noncriminal justice background search and registration in accordance
523	with Subsection 53-10-108(13), the office shall submit to the Bureau of Criminal

524	Identification:
525	(i) the employee's or applicant's personal identifying information and fingerprints for a
526	criminal history search of applicable local, regional, and national databases; and
527	(ii) a request for all information received as a result of the local, regional, and
528	nationwide background check.
529	Section 6. Section 36-12-15.1 is amended to read:
530	36-12-15.1. Systemic performance audits.
531	(1) As used in this section, "entity" means:
532	(a) an entity in the executive branch that receives an ongoing line item appropriation in
533	an appropriations act; and
534	(b) any local education agency, as defined in Section 53E-1-102, that receives public
535	funds.
536	(2) (a) Each year, subject to the availability of work capacity and the discretion of the
537	[Legislative] Audit [Committee] Subcommittee created in Section 36-12-8, the Office of the
538	Legislative Auditor General may, in addition to other audits performed by the office, perform:
539	(i) [an] a systemic performance audit of one or more executive branch [entity's
540	appropriations] entities; and
541	(ii) [an] a systemic performance audit of one or more local education [agency's
542	appropriations] agencies.
543	(b) An audit performed [pursuant to] under Subsection (2)(a) shall, as is appropriate for
544	each individual audit:
545	(i) evaluate the extent to which the entity has efficiently and effectively used the
546	appropriation by identifying:
547	(A) the entity's appropriation history;
548	(B) the entity's spending and efficiency history; and
549	(C) historic trends in the entity's operational performance effectiveness;
550	(ii) evaluate whether the entity's size and operation are commensurate with the entity's
551	spending history;
552	(iii) evaluate whether the entity is diligent in its stewardship of [state] resources;
553	(iv) provide [an in-depth analysis review] a systemic performance audit of the entity's
554	operations performance improvements;

555	(v) if possible, incorporate the audit methodology of other audits performed by the
556	Office of the Legislative Auditor General; and
557	(vi) be conducted according to the process established for the Audit Subcommittee
558	[created in Section 36-12-8].
559	(c) After releasing an audit report [pursuant to] under Subsection (2)(a), the Audit
560	Subcommittee shall make the audit report available to:
561	(i) each member of the Senate and the House of Representatives; and
562	(ii) the governor or the governor's designee.
563	(d) The Office of the Legislative Auditor General shall:
564	(i) summarize the findings of an audit described in Subsection (2)(a) [in:]; and
565	[(i) a unique section of the legislative auditor general's annual report; and]
566	[(ii) a format that the legislative fiscal analyst may use in preparation of the annual
567	appropriations no later than 30 days before the day on which the Legislature convenes]
568	(ii) provide a copy of each audit report and the annual report to the legislative fiscal
569	analyst and director of the Office of Legislative Research and General Counsel as soon as each
570	report is completed.
571	(3) The Office of the Legislative Auditor General [shall] may consult with the
572	[legislative fiscal analyst] Office of the Legislative Fiscal Analyst or the Office of Legislative
573	Research and General Counsel in preparing the summary required by Subsection (2)(d).
574	(4) The Legislature, in evaluating an entity's request for an increase in its base budget,
575	shall:
576	(a) review the audit report required by this section and any relevant audits; and
577	(b) consider the entity's request for an increase in its base budget in light of the entity's
578	prior history of savings and efficiencies as evidenced by the audit report required by this
579	section.
580	Section 7. Section 36-14-2 is amended to read:
581	36-14-2. Issuers.
582	(1) Any of the following persons is an issuer, who may issue legislative subpoenas by
583	following the procedures set forth in this chapter:
584	(a) the speaker of the House of Representatives;
585	(b) the president of the Senate;

586	(c) a chair of any legislative standing committee;
587	(d) a chair of any legislative interim committee;
588	(e) a chair of any special committee established by the Legislative Management
589	Committee, the speaker of the House of Representatives, or the president of the Senate;
590	(f) a chair of any subcommittee of the Legislative Management Committee;
591	(g) a chair of a special investigative committee;
592	(h) a chair of a Senate or House Ethics Committee;
593	(i) a chair of the Executive Appropriations Committee as created in JR3-2-401;
594	(j) a chair of an appropriations subcommittee as created in JR3-2-302;
595	(k) the director of the Office of Legislative Research and General Counsel;
596	(l) the legislative auditor general;
597	(m) the [director of the Office of Legislative Fiscal Analyst] legislative fiscal analyst;
598	and
599	(n) the legislative general counsel.
600	(2) A legislative body, a legislative office, an issuer, or a legislative staff member
601	designated by an issuer may:
602	(a) administer an oath or affirmation; and
603	(b) take evidence, including testimony.
604	Section 8. Section 36-14-4 is amended to read:
605	36-14-4. Service.
606	Legislative subpoenas may be served:
607	(1) within the state, by the sheriff of the county where service is made, or by his
608	deputy, or by any other person 18 years old or older who is not a member of the entity issuing
609	the subpoena;
610	(2) in another state or United States territory, by the sheriff of the county where the
611	service is made, or by his deputy, or by a United States marshal or his deputy;
612	(3) in a foreign country:
613	(a) by following the procedures prescribed by the law of the foreign country;
614	(b) upon an individual, by any person 18 years old or older who is not a member of the
615	entity delivering the subpoena to him personally, and upon a corporation or partnership or
616	association, by any person 18 years old or older who is not a member of the entity delivering

617 the subpoena to an officer, a managing or general agent of the corporation, partnership, or 618 association; or 619 (c) by any form of mail requiring a signed receipt, to be addressed and dispatched by 620 the legislative general counsel to the party to be served[-]; or 621 (4) by electronic transmission requiring acknowledgment of receipt. 622 Section 9. Section **36-14-5** is amended to read: 36-14-5. Legislative subpoenas -- Enforcement. 623 624 (1) If any person disobeys or fails to comply with a legislative subpoena, or if a person 625 appears pursuant to a subpoena and refuses to testify to a matter upon which the person may be 626 lawfully interrogated, that person is in contempt of the Legislature. 627 (2) (a) When the subject of a legislative subpoend disobeys or fails to comply with the 628 legislative subpoena, or if a person appears pursuant to a subpoena and refuses to testify to a matter upon which the person may be lawfully interrogated, the issuer may: 629 630 (i) file a motion for an order to compel obedience to the subpoena with the district 631 court: 632 (ii) file, with the district court, a motion for an order to show cause why the penalties 633 established in Title 78B, Chapter 6, Part 3, Contempt, should not be imposed upon the person 634 named in the subpoena for contempt of the Legislature; or 635 (iii) pursue other remedies against persons in contempt of the Legislature. 636 (b) (i) Upon receipt of a motion under this subsection, the court shall expedite the hearing and decision on the motion. 637 638 (ii) A court may: 639 (A) order the person named in the subpoena to comply with the subpoena; and 640 (B) impose any penalties authorized by Title 78B, Chapter 6, Part 3, Contempt, upon 641 the person named in the subpoena for contempt [of the Legislature]. 642 (3) (a) If a legislative subpoend requires the production of accounts, books, papers, 643 documents, electronically stored information, or tangible things, the person or entity to whom 644 [it] the subpoena is directed may petition a district court to quash or modify the subpoena at or 645 before the time specified in the subpoena for compliance. 646 (b) An issuer may respond to a motion to quash or modify the subpoena by pursuing 647 any remedy authorized by Subsection (2).

648	(c) If the court finds that a legislative subpoena requiring the production of accounts,
649	books, papers, documents, electronically stored information, or tangible things is unreasonable
650	or oppressive, the court may quash or modify the subpoena.
651	(4) Nothing in this section prevents an issuer from seeking an extraordinary writ to
652	remedy contempt of the Legislature.
653	(5) Any party aggrieved by a decision of a court under this section may appeal that
654	action directly to the Utah Supreme Court.
655	Section 10. Section 53B-7-708 is amended to read:
656	53B-7-708. Legislative audit.
657	(1) Subject to prioritization of the Audit Subcommittee, the Office of the Legislative
658	Auditor General established under Section 36-12-15 shall in any fiscal year:
659	(a) conduct an audit of money appropriated for performance funding; and
660	(b) prepare and submit a written report for an audit described in this section in
661	accordance with Subsection [36-12-15(4)(b)(ii)] 36-12-15(5)(b).
662	(2) An audit described in this section shall include:
663	(a) an evaluation of the implementation of performance funding; and
664	(b) the use of performance funding.
665	Section 11. Section 53B-33-301 is amended to read:
666	53B-33-301. Data research program.
667	(1) The center shall establish a data research program for the purpose of analyzing data
668	that is:
669	(a) collected over time;
670	(b) aggregated from multiple sources; and
671	(c) connected and de-identified.
672	(2) The center may, in order to establish the data research program described in
673	Subsection (1):
674	(a) acquire property or equipment in order to store aggregated, connected, and
675	de-identified data derived from data contributed by the participating entities; or
676	(b) contract with a private entity in accordance with Title 63G, Chapter 6a, Utah
677	Procurement Code, or with a state government entity to:
678	(i) store aggregated, connected, and de-identified data derived from data contributed by

679	the participating entities; or
680	(ii) utilize existing aggregated, connected, and de-identified data maintained by a state
681	government entity.
682	(3) A participating entity shall contribute data to the data research program described in
683	Subsection (1) within guidelines established by the center.
684	(4) The center may only release data maintained by the center in accordance with the
685	procedures described in this chapter.
686	(5) The center shall:
687	(a) as directed by the board, serve as a repository in the state of data from institutions
688	of higher education;
689	(b) collaborate with the board and the State Board of Education to coordinate access to
690	the unique student identifier of a public education student who later attends an institution of
691	higher education in accordance with Sections 53B-1-109 and 53E-4-308;
692	(c) develop, establish, and maintain programs that promote access to data from
693	institutions of higher education;
694	(d) identify initiatives that leverage education data that will improve a state citizen's
695	ability to:
696	(i) access services at an institution of higher education; or
697	(ii) graduate with a postsecondary certificate or degree; and
698	(e) perform all other duties provided in this chapter.
699	(6) The director shall identify the resources necessary to successfully implement
700	initiatives described in Subsection (5)(d), in accordance with Section 53B-7-101.
701	(7) The center may:
702	(a) employ staff necessary to carry out the center's duties;
703	(b) purchase, own, create, or maintain equipment necessary to:
704	(i) collect data from the participating entities;
705	(ii) connect and de-identify data collected by the center;
706	(iii) store connected and de-identified data; or
707	(iv) conduct research on data stored or obtained by the center; or
708	(c) contract with a private entity, another state or federal entity, or a political
709	subdivision of the state to carry out the center's duties as provided in this chapter.

710	(8) The data research program is not subject to Title 63G, Chapter 2, Government
711	Records Access and Management Act.
712	(9) The center:
713	(a) shall, upon request by the Office of the Legislative Auditor General, provide direct
714	access to all records, data, and other materials in possession of the center; and
715	(b) is otherwise subject to the authority of the legislative auditor general in accordance
716	with Utah Constitution, Article VI, Section 33, and Section 36-12-15.
717	Section 12. Section 63E-2-104 is amended to read:
718	63E-2-104. Legislative review.
719	(1) Each independent corporation is subject to:
720	(a) review by the Retirement and Independent Entities Committee in accordance with
721	Chapter 1, Independent Entities Act: and
722	(b) the authority of the legislative auditor general in accordance with Utah
723	Constitution, Article VI, Section 33, and Section <u>36-12-15</u> .
724	[(2) Notwithstanding Section 36-12-15, the Office of Legislative Auditor General may
725	conduct comprehensive and special purpose audits, examinations, and reviews of any
726	independent corporation.]
727	[(3)] (2) Each independent corporation shall report, as requested, to the committee on
728	matters related to audits.
729	Section 13. Section 63I-2-253 is amended to read:
730	63I-2-253. Repeal dates: Titles 53 through 53G.
731	[(1) (a) Subsection 53B-2a-108(5), regarding exceptions to the composition of a
732	technical college board of trustees, is repealed July 1, 2022.]
733	[(b) When repealing Subsection 53B-2a-108(5), the Office of Legislative Research and
734	General Counsel shall, in addition to its authority under Subsection 36-12-12(3), make
735	necessary changes to subsection numbering and cross references.]
736	[(2)] (1) Section 53B-6-105.7 is repealed July 1, 2024.
737	[(3)] (2) Section 53B-7-707 regarding performance metrics for technical colleges is
738	repealed July 1, 2023.
739	[(4)] <u>(3)</u> Section 53B-8-114 is repealed July 1, 2024.
740	[(5)] (4) The following provisions, regarding the Regents' scholarship program, are

741	repealed on July 1, 2023:
742	(a) in Subsection $53B-8-105(12)$, the language that states, "or any scholarship
743	established under Sections 53B-8-202 through 53B-8-205";
744	(b) Section 53B-8-202;
745	(c) Section 53B-8-203;
746	(d) Section 53B-8-204; and
747	(e) Section 53B-8-205.
748	[(6)] (5) Section 53B-10-101 is repealed on July 1, 2027.
749	[(7)] (6) Title 53B, Chapter 18, Part 14, Uintah Basin Air Quality Research Project, is
750	repealed July 1, 2023.
751	[(8)] (7) Subsection 53E-1-201(1)(s) regarding the report by the Educational
752	Interpretation and Translation Services Procurement Advisory Council is repealed July 1, 2024.
753	[(9)] (8) Section 53E-1-202.2, regarding a Public Education Appropriations
754	Subcommittee evaluation and recommendations, is repealed January 1, 2024.
755	[(10)] (9) Subsection 53E-10-309(7), related to the PRIME pilot program, is repealed
756	July 1, 2024.
757	[(11)] (10) In Subsections 53F-2-205(4) and (5), regarding the State Board of
758	Education's duties if contributions from the minimum basic tax rate are overestimated or
759	underestimated, the language that states "or 53F-2-301.5, as applicable" is repealed July 1,
760	2023.
761	[(12)] (11) Section 53F-2-209, regarding local education agency budgetary flexibility,
762	is repealed July 1, 2024.
763	[(13)] (12) Subsection 53F-2-301(1), relating to the years the section is not in effect, is
764	repealed July 1, 2023.
765	[(14)] (13) Section 53F-2-302.1, regarding the Enrollment Growth Contingency
766	Program, is repealed July 1, 2023.
767	[(15)] (14) Subsection 53F-2-314(4), relating to a one-time expenditure between the
768	at-risk WPU add-on funding and previous at-risk funding, is repealed January 1, 2024.
769	[(16)] (15) Section 53F-2-524, regarding teacher bonuses for extra work assignments,
770	is repealed July 1, 2024.
771	$\left[\frac{(17)}{(16)}\right]$ In Subsection 53F-2-515(1), the language that states "or 53F-2-301.5, as

772 applicable" is repealed July 1, 2023. 773 [(18) Subsection 53F-4-401(3)(b), regarding a child enrolled or eligible for enrollment 774 in kindergarten, is repealed July 1, 2022.] 775 [(19) In Subsection 53F-4-404(4)(c), the language that states "Except as provided in 776 Subsection (4)(d)" is repealed July 1, 2022. 777 [(20) Subsection 53F-4-404(4)(d) is repealed July 1, 2022.] 778 $\left[\frac{(21)}{(21)}\right]$ (17) In Subsection 53F-9-302(3), the language that states "or 53F-2-301.5, as 779 applicable" is repealed July 1, 2023. 780 [(22)] (18) In Subsection 53F-9-305(3)(a), the language that states "or 53F-2-301.5, as 781 applicable" is repealed July 1, 2023. [(23)] (19) In Subsection 53F-9-306(3)(a), the language that states "or 53F-2-301.5, as 782 783 applicable" is repealed July 1, 2023. 784 [(24)] (20) In Subsection 53G-3-304(1)(c)(i), the language that states "or 53F-2-301.5, 785 as applicable" is repealed July 1, 2023. 786 $\left[\frac{25}{25}\right]$ (21) On July 1, 2023, when making changes in this section, the Office of 787 Legislative Research and General Counsel shall, in addition to the office's authority under 788 [Subsection 36-12-12(3)] Section 36-12-12, make corrections necessary to ensure that sections 789 and subsections identified in this section are complete sentences and accurately reflect the 790 office's perception of the Legislature's intent. 791 Section 14. Section 68-3-13 is amended to read: 792 68-3-13. Printing boldface in numbered bills -- Purpose -- Effect -- Power of 793 Office of Legislative Research and General Counsel to change. 794 A short summary of each section, part, chapter, or title, called boldface, may be printed 795 in numbered bills introduced in the Legislature. This boldface is not law; it is intended only to 796 highlight the content of each section, part, chapter, or title for legislators. Inaccurate boldface 797 is not a basis for invalidating legislation. The Office of Legislative Research and General 798 Counsel is authorized in Section 36-12-12 to change the boldface [in the enrolling process] so 799 that it more accurately reflects the substance of each section, part, chapter, or title. 800 Section 15. Effective date. 801 If approved by two-thirds of all the members elected to each house, this bill takes effect 802 upon approval by the governor, or the day following the constitutional time limit of Utah

- 803 Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,
- 804 <u>the date of veto override.</u>