25

LEGISLATIVE OFFICES AMENDMENTS



and other entities;

1st Sub. (Green) S.B. 136

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26	 modifies the professional qualifications an individual must have to act as the 	
27	legislative auditor general;	
28	 authorizes the Office of the Legislative Auditor General to conduct systemic 	
29	performance audits of certain executive branch entities and local education	
30	agencies;	
31	 clarifies issuers of legislative subpoenas; 	
32	 authorizes service of a legislative subpoena by electronic transmission; 	
33	repeals sunset provisions that have expired; and	
34	makes other clarifying corrections.	
35	Money Appropriated in this Bill:	
36	None	
37	Other Special Clauses:	
38	This bill provides a special effective date.	
39	Utah Code Sections Affected:	
40	AMENDS:	
41	11-13-316, as last amended by Laws of Utah 2022, Chapter 422	
42	11-13-603, as last amended by Laws of Utah 2022, Chapter 422	
43	36-3-306, as renumbered and amended by Laws of Utah 2020, Chapter 383	
44	36-12-12, as last amended by Laws of Utah 2003, Chapter 92	
45	36-12-15, as last amended by Laws of Utah 2021, Chapter 421	
46	36-12-15.1 , as last amended by Laws of Utah 2021, Chapter 331	
47	36-14-2, as last amended by Laws of Utah 2014, Chapter 339	
48	36-14-4, as enacted by Laws of Utah 1989, Chapter 174	
49	36-14-5, as last amended by Laws of Utah 2013, First Special Session, Chapter 1	
50	53B-7-708, as enacted by Laws of Utah 2017, Chapter 365	
51	53B-33-301, as renumbered and amended by Laws of Utah 2022, Chapter 461	
52	63E-2-104, as last amended by Laws of Utah 2003, Chapter 8	
53	63I-2-253, as last amended by Laws of Utah 2022, Chapters 208, 229, 274, 354,	370,
54	and 409	
55	68-3-13, as enacted by Laws of Utah 1989, Chapter 16	

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

- (b) a taxed interlocal entity's use of an asset that was a public asset before the taxed interlocal entity's use of the asset does not constitute a taxed interlocal entity's use of a public asset;
 - (c) an official of a project entity is not a public treasurer; and
- (d) a taxed interlocal entity's governing board shall determine and direct the use of an asset by the taxed interlocal entity.
- (2) (a) A taxed interlocal entity that is not a project entity is not subject to the provisions of Title 63G, Chapter 6a, Utah Procurement Code.
- (b) A project entity is subject to the provisions of Title 63G, Chapter 6a, Utah Procurement Code, to the extent described in Section 11-13-316.
- 98 (3) (a) A taxed interlocal entity is not a participating local entity as defined in Section 99 67-3-12.
- (b) For each fiscal year of a taxed interlocal entity, the taxed interlocal entity shallprovide:
 - (i) the taxed interlocal entity's financial statements for and as of the end of the fiscal year and the prior fiscal year, including:
 - (A) the taxed interlocal entity's statement of net position as of the end of the fiscal year and the prior fiscal year, and the related statements of revenues and expenses and of cash flows for the fiscal year; or
 - (B) financial statements that are equivalent to the financial statements described in Subsection (3)(b)(i)(A) and, at the time the financial statements were created, were in compliance with generally accepted accounting principles that are applicable to taxed interlocal entities; and
 - (ii) the accompanying auditor's report and management's discussion and analysis with respect to the taxed interlocal entity's financial statements for and as of the end of the fiscal year.
 - (c) The taxed interlocal entity shall provide the information described in Subsection (3)(b) within a reasonable time after the taxed interlocal entity's independent auditor delivers to the taxed interlocal entity's governing board the auditor's report with respect to the financial statements for and as of the end of the fiscal year.
 - (d) Notwithstanding Subsections (3)(b) and (c) or a taxed interlocal entity's compliance

- with one or more of the requirements of Title 63A, Chapter 3, Division of Finance:
- (i) the taxed interlocal entity is not subject to Title 63A, Chapter 3, Division of
- 121 Finance; and
- (ii) the information described in Subsection (3)(b)(i) or (ii) does not constitute public
- financial information as defined in Section 67-3-12.
- 124 (4) (a) A taxed interlocal entity's governing board is not a governing board as defined 125 in Section 51-2a-102.
- (b) A taxed interlocal entity is not subject to the provisions of Title 51, Chapter 2a,
- 127 Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local
- 128 Entities Act.

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- 129 (5) Notwithstanding any other provision of law, a taxed interlocal entity is not subject 130 to the following provisions:
- 131 (a) Part 4, Governance;
- (b) Part 5, Fiscal Procedures for Interlocal Entities;
- 133 (c) Subsection 11-13-204(1)(a)(i) or (ii)(J);
- 134 (d) Subsection 11-13-206(1)(f);
- (e) Subsection 11-13-218(5)(a);
- 136 (f) Section 11-13-225;
- (g) Section 11-13-226; or
- 138 (h) Section 53-2a-605.
- 139 (6) (a) In addition to having the powers described in Subsection 11-13-204(1)(a)(ii), a 140 taxed interlocal entity may, for the regulation of the entity's affairs and conduct of its business, 141 adopt, amend, or repeal bylaws, policies, or procedures.
 - (b) Nothing in Part 4, Governance, or Part 5, Fiscal Procedures for Interlocal Entities, may be construed to limit the power or authority of a taxed interlocal entity.
- 144 (7) (a) A governmental law enacted after May 12, 2015, and on or before November
- 145 10, 2021, is not applicable to, is not binding upon, and does not have effect on a taxed
- interlocal entity that is a project entity unless the governmental law expressly states the section
- of governmental law to be applicable to and binding upon the taxed interlocal entity with the
- 148 following words: "[Applicable section or subsection number] constitutes an exception to
- Subsection 11-13-603(7)(a) and is applicable to and binding upon a taxed interlocal entity."

150	(b) A governmental law enacted after May 12, 2015, is not applicable to, is not binding
151	upon, and does not have effect on a taxed interlocal entity that is an energy services interlocal
152	entity unless the governmental law expressly states the section of governmental law to be
153	applicable to and binding upon the energy services interlocal entity with the following words:
154	"[Applicable section or subsection number] constitutes an exception to Subsection
155	11-13-603(7)(a) and is applicable to and binding upon an energy services interlocal entity."
156	(c) Sections 11-13-601 through 11-13-608 constitute an exception to Subsections (7)(a)
157	and (7)(b) and are applicable to and binding upon a taxed interlocal entity.
158	(8) [(a)] Notwithstanding any other provision of law, a taxed interlocal entity that is a
159	project entity is a political subdivision that[:]
160	[(i)] is subject to the authority of the legislative auditor general pursuant to Utah
161	Constitution, Article VI, Section 33, [is subject to the authority of the legislative auditor to
162	conduct audits of any funds, functions, and accounts in any political subdivision of this state;]
163	and <u>Section 36-12-15.</u>
164	[(ii) is subject to the requirement to provide the Office of the Legislative Auditor
165	General with all records, documents, and reports necessary of the legislative auditor general or
166	the office to fulfill the duties described in Subsection (8)(a)(i).]
167	[(b) Subsection (8)(a) takes precedence over Section 36-12-15.]
168	Section 3. Section 36-3-306 is amended to read:
169	36-3-306. Enrolling of bills.
170	All bills ordered enrolled by the Legislature shall be delivered to the Office of
171	Legislative Research and General Counsel, who shall without delay enroll the bills and return
172	them to [the secretary of] the Senate or [chief clerk of] the House of Representatives.
173	Section 4. Section 36-12-12 is amended to read:
174	36-12-12. Office of Legislative Research and General Counsel established
175	Powers, functions, and duties Organization of office Selection of director and general
176	counsel.
177	(1) There is established an Office of Legislative Research and General Counsel as a
178	permanent staff office for the Legislature.
179	(2) The powers, functions, and duties of the Office of Legislative Research and General
180	Counsel under the supervision of the director shall be:

- (a) to provide research and legal staff assistance to all standing, special, and interim committees as follows:
 - (i) to assist each committee chairman in planning the work of the committee;
- (ii) to prepare and present research and legal information in accordance with committee instructions or instructions of the committee chairman;
 - (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 their contents 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 Representatives 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 of Representatives or Senate, any of its members or members-elect, any of its committees or subcommittees, or the legislative staff;
 - (g) under the direction of the general counsel [;]:

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

243	Counsel to correct technical errors provided in Subsection (2)(g), to prepare the laws for
244	publication in Subsection (2)(i), and to modify the electronic record to correct technical errors
245	under Subsection (2)(j)(ii) includes:
246	(a) adopting a uniform system of punctuation, capitalization, numbering, and wording
247	for enrolled legislation and the Laws of Utah;
248	(b) eliminating duplication and the repeal of laws directly or by implication, including
249	renumbering when necessary;
250	(c) correcting defective or inconsistent [section and paragraph] title, chapter, part,
251	section, and subsection structure in the arrangement of the subject matter of existing statutes;
252	(d) eliminating [all] obsolete and redundant words;
253	(e) correcting:
254	(i) obvious typographical and grammatical errors; and
255	(ii) other obvious inconsistencies, including those involving punctuation,
256	capitalization, cross references, numbering, and wording;
257	(f) inserting or changing the boldface to more accurately reflect the substance of each
258	section, part, chapter, or title; [and]
259	(g) merging or determining priority of any amendments, enactments, or repealers to the
260	same code provisions that are passed by the Legislature;
261	(h) renumbering and rearranging of a title, chapter, part, section, or provisions of a
262	section;
263	(i) transferring sections or dividing sections to assign separate sections numbers to
264	distinct subject matters;
265	(j) modifying cross references to agree with renamed or renumbered titles, chapters,
266	parts, or sections;
267	(k) substituting the proper section or chapter number for the terms "this act," "this bill,"
268	or similar terms;
269	(1) substituting the proper calendar date in the database and in the Laws of Utah;
270	(m) modifying the highlighted provisions of legislation to correct an inconsistency
271	between the highlighted provisions and the enacted provisions of the legislation;
272	(n) correcting the names of agencies, departments, and similar units of government;
273	(o) rearranging any misplaced statutory material, incorporating any omitted statutory

2/4	material, and correcting other obvious errors of addition or omission;
275	(p) correcting or incorporating a special clause that was publicly available on the
276	Legislature's website but is errantly omitted, modified, or retained during the legislative process
277	due to obvious technological or human error, including:
278	(i) a severability clause;
279	(ii) an effective date clause;
280	(iii) a retrospective operation clause;
281	(iv) an uncodified repeal date clause;
282	(v) a revisor instruction clause; or
283	(vi) a coordination clause;
284	(q) correcting the incorporation of an amendment due to obvious technological or
285	human error; and
286	(r) alphabetizing definition sections.
287	[(4)] (5) In carrying out the duties provided for in this section, the director of the Office
288	of Legislative Research and General Counsel may obtain access to all records, documents, and
289	reports necessary to the scope of the director's duties according to the procedures contained in
290	[Title 36, Chapter 14, Legislative Subpoena Powers] Chapter 14, Legislative Subpoena Powers.
291	[(5)] (6) In organizing the management of the Office of Legislative Research and
292	General Counsel, the Legislative Management Committee may either:
293	(a) select a person to serve as both the director of the office and as general counsel. In
294	such case, the director of the office shall be a lawyer admitted to practice in Utah and shall
295	have practical management experience or equivalent academic training; or
296	(b) select a person to serve as director of the office who would have general
297	supervisory authority and select another person to serve as the legislative general counsel
298	within the office. In such case, the director of the office shall have a master's degree in public
299	or business administration, economics, or the equivalent in academic or practical experience
300	and the legislative general counsel shall be a lawyer admitted to practice in Utah.
301	Section 5. Section 36-12-15 is amended to read:
302	36-12-15. Office of the Legislative Auditor General established Qualifications
303	Powers, functions, and duties Reporting Criminal penalty Employment.
304	(1) There is created [an] the Office of the Legislative Auditor General as a permanent

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

branch's, department's, agency's, or political subdivision's internal audit functions;

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

367	documents, and reports of any entity that receives public funds that are necessary to the scope
368	of the duties of the legislative auditor general or the office; and]
369	[(ii) may issue a subpoena to obtain access as provided in Subsection (6)(a)(i) using the
370	procedures contained in Title 36, Chapter 14, Legislative Subpoena Powers;]
371	[(b) establish policies, procedures, methods, and standards of audit work for the office
372	and staff;]
373	[(c) prepare and submit each audit report without interference from any source relative
374	to the content of the report, the conclusions reached in the report, or the manner of disclosing
375	the results of the legislative auditor general's findings; and]
376	[(d) prepare and submit the annual budget request for the office.]
377	(7) (a) If requested by the Office of the Legislative Auditor General, each entity that the
378	legislative auditor general is authorized to audit under Utah Constitution, Article VI, Section
379	33, shall, notwithstanding any other provision of law except as provided in Subsection (7)(b),
380	provide the office with access to information, materials, or resources the office determines are
381	necessary to conduct an audit, examination, investigation, or review, including:
382	(i) the following in the possession or custody of the entity in the format identified by
383	the office:
384	(A) a record, document, and report; and
385	(B) films, tapes, recordings, and electronically stored information;
386	(ii) entity personnel;
387	(iii) open and closed meetings conducted by the entity; and
388	(iv) each official or unofficial recording of formal or informal meetings or
389	conversations to which the entity has access.
390	(b) To the extent compliance would violate federal law, the requirements of Subsection
391	(7)(a) do not apply.
392	(8) The legislative auditor general may issue a subpoena to a financial institution or
393	any other entity to obtain information as part of an investigation of fraud, waste, or abuse,
394	including any suspected malfeasance, misfeasance, or nonfeasance involving public funds.
395	(9) To preserve the professional integrity and independence of the office:
396	(a) no legislator or public official may urge the appointment of any person to the office
397	and

398	(b) the legislative auditor general may not be appointed to serve on any board,
399	authority, commission, or other agency of the state during the legislative auditor general's term
400	as legislative auditor general.
401	[(8)] (10) (a) The following records in the custody or control of the legislative auditor
402	general [shall be] are protected records under Title 63G, Chapter 2, Government Records
403	Access and Management Act:
404	[(a)] (i) [Records that would] records and audit work papers that would disclose
405	information relating to allegations of personal misconduct, gross mismanagement, or illegal
406	activity of a past or present governmental employee if the information or allegation cannot be
407	corroborated by the legislative auditor general through other documents or evidence, and the
408	records relating to the allegation are not relied upon by the legislative auditor general in
409	preparing a final audit report[-];
410	[(b)] (ii) [Records] records and audit workpapers [to the extent they] that would
411	disclose the identity of a person who, during the course of a legislative audit, communicated
412	the existence of [any]:
413	(A) unethical behavior;
414	(B) waste of public funds, property, or [manpower,] personnel; or
415	(C) a violation or suspected violation of a United States, Utah state, or political
416	subdivision law, rule, ordinance, or regulation [adopted under the laws of this state, a political
417	subdivision of the state, or any recognized entity of the United States, if the information was],
418	if the person disclosed on the condition that the identity of the person be protected[-];
419	[(c)] (iii) [Prior to the time that] before an audit is completed and the final audit report
420	is released, records or drafts circulated to a person who is not an employee or head of a
421	governmental entity for [their] review, response, or information[:];
422	[(d)] (iv) [Records] records that would disclose:
423	(A) an outline;
424	(B) all or part of [any] an audit survey [plans], audit risk assessment plan, or audit
425	program[-]; or
426	(C) other procedural documents necessary to fulfill the duties of the office; and
427	[(e)] (v) [Requests] requests for audits, if disclosure would risk circumvention of an
428	audit.

429	[(f) The provisions of Subsections (8)(a), (b), and (c) do not prohibit the disclosure of
430	records or information that relate to a violation of the law by a governmental entity or
431	employee to a government prosecutor or peace officer.]
432	(b) The provisions of Subsection (10)(a) do not prohibit the disclosure of records or
433	information to a government prosecutor or peace officer if those records or information relate
434	to a violation of the law by a governmental entity, employee, or other recipient of public funds
435	[(g)] (c) The provisions of this section do not limit the authority otherwise given to the
436	legislative auditor general to classify a document as public, private, controlled, or protected
437	under Title 63G, Chapter 2, Government Records Access and Management Act.
438	$\left[\frac{(9)}{(11)}\right]$ The legislative auditor general shall:
439	(a) be available to the Legislature and to the Legislature's committees for consultation
440	on matters relevant to areas of the legislative auditor general's professional competence;
441	(b) conduct special audits as requested by the [Legislative Management Committee]
442	Audit Subcommittee;
443	(c) report immediately [in writing to the Legislative Management Committee through
444	its audit subcommittee] to the Audit Subcommittee any apparent violation of penal statutes
445	disclosed by the audit of a state agency and furnish to the [Legislative Management
446	Committee] Audit Subcommittee all information relative to the apparent violation;
447	(d) report immediately [in writing to the Legislative Management Committee through
448	its audit subcommittee] to the Audit Subcommittee any apparent instances of malfeasance or
449	nonfeasance by a state officer or employee disclosed by the audit of a state agency; and
450	(e) make any recommendations to the [Legislative Management Committee through its
451	audit subcommittee] Audit Subcommittee with respect to the alteration or improvement of the
452	accounting system used by any entity that receives public funds.
453	[(10)] (12) If the legislative auditor general conducts an audit of a state agency that has
454	previously been audited and finds that the state agency has not implemented a recommendation
455	made by the legislative auditor general in a previous audit, the legislative auditor general shall,
456	upon release of the audit:
457	(a) report immediately [in writing to the Legislative Management Committee through
458	its audit subcommittee] to the Audit Subcommittee that the state agency has not implemented
459	that recommendation; and

460	(b) shall report, as soon as possible, that the state agency has not implemented that
461	recommendation to [a meeting of] an appropriate legislative committee designated by the
462	[audit subcommittee of the Legislative Management Committee] Audit Subcommittee.
463	[(11) (a) Prior to each annual general session, the legislative auditor general shall
164	prepare a summary of the audits conducted and of actions taken based upon them during the
465	preceding year.]
466	[(b) This report shall also set forth any items and recommendations that are important
467	for consideration in the forthcoming session, together with a brief statement or rationale for
468	each item or recommendation.]
469	[(c) The legislative auditor general shall deliver the report to the Legislature and to the
470	appropriate committees of the Legislature.]
471	(13) Before each annual general session, the legislative auditor general shall:
472	(a) prepare an annual report that:
473	(i) summarizes the audits, examinations, investigations, and reviews conducted by the
474	office since the last annual report; and
475	(ii) evaluate and report the degree to which an agency that has been the subject of an
476	audit has implemented the audit recommendations;
1 77	(b) include in the report any items and recommendations that the legislative auditor
478	general believes the Legislature should consider in the annual general session; and
1 79	(c) deliver the report to the Legislature and to the appropriate committees of the
480	<u>Legislature.</u>
481	[(12) (a) No person or entity may:]
482	[(i) interfere with a legislative audit, examination, or review of any entity conducted by
483	the office; or]
184	[(ii) interfere with the office relative to the content of the report, the conclusions
485	reached in the report, or the manner of disclosing the results and findings of the office.]
486	[(b) Any person or entity that violates the provisions of this Subsection (12) is guilty of
187	a class B misdemeanor.]
488	[(13)] (14) (a) (i) If the managing administrator of an entity described in Subsection
189	(5)(a) has actual knowledge or reasonable cause to believe that there is misappropriation of the
490	entity's public funds or assets, the managing administrator shall immediately notify, in writing,

491	the Office of the Legislative Auditor General and the attorney general, county attorney, or
492	district attorney.
493	(ii) The managing administrator described in Subsection (14)(a)(i) is subject to the
494	protections of Title 67, Chapter 21, Utah Protection of Public Employees Act.
495	(b) If the Office of the Legislative Auditor General receives a notification under
496	Subsection (14)(a)(i) or other information of misappropriation of public funds or assets of an
497	entity described in Subsection (5)(a), the office shall inform the Audit Subcommittee.
498	(c) The attorney general, county attorney, or district attorney shall no later than 60 days
499	after receiving the notification under Subsection (14)(a)(i), notify, in writing, the Office of the
500	Legislative Auditor General whether the attorney general, county attorney, or district attorney
501	pursued criminal or civil sanctions in the matter.
502	(d) If the attorney general, county attorney, or district attorney does not pursue criminal
503	or civil sanctions, the attorney general, county attorney, or district attorney shall provide in the
504	notice under Subsection (14)(c) a detailed explanation for the attorney general's, county
505	attorney's, or district attorney's decision.
506	(15) (a) An actor commits interference with a legislative audit if the actor interferes
507	with:
508	(i) a legislative audit, examination, investigation, or review of an entity conducted by
509	the Office of the Legislative Auditor General; or
510	(ii) the Office of the Legislative Auditor General's decisions relating to:
511	(A) the content of the office's report;
512	(B) the conclusions reached in the office's report; or
513	(C) the manner of disclosing the results and findings of the office.
514	(b) A violation of Subsection (15)(a) is a class B misdemeanor.
515	(16) (a) Beginning July 1, 2020, the Office of the Legislative Auditor General may
516	require any current employee, or any applicant for employment, to submit to a
517	fingerprint-based local, regional, and criminal history background check as an ongoing
518	condition of employment.
519	(b) An employee or applicant for employment shall provide a completed fingerprint
520	card to the office upon request.
521	(c) The [office] Office of the Legislative Auditor General shall require that an

522	individual required to submit to a background check under this [subsection] Subsection (16)
523	also provide a signed waiver on a form provided by the office that meets the requirements of
524	Subsection 53-10-108(4).
525	[(c)] (d) For a noncriminal justice background search and registration in accordance
526	with Subsection 53-10-108(13), the office shall submit to the Bureau of Criminal
527	Identification:
528	(i) the employee's or applicant's personal identifying information and fingerprints for a
529	criminal history search of applicable local, regional, and national databases; and
530	(ii) a request for all information received as a result of the local, regional, and
531	nationwide background check.
532	Section 6. Section 36-12-15.1 is amended to read:
533	36-12-15.1. Systemic performance audits.
534	(1) As used in this section, "entity" means:
535	(a) an entity in the executive branch that receives an ongoing line item appropriation in
536	an appropriations act; and
537	(b) any local education agency, as defined in Section 53E-1-102, that receives public
538	funds.
539	(2) (a) Each year, subject to the availability of work capacity and the discretion of the
540	[Legislative] Audit [Committee] Subcommittee created in Section 36-12-8, the Office of the
541	Legislative Auditor General may, in addition to other audits performed by the office, perform:
542	(i) [an] a systemic performance audit of one or more executive branch [entity's
543	appropriations] entities; and
544	(ii) [an] a systemic performance audit of one or more local education [agency's
545	appropriations] agencies.
546	(b) An audit performed [pursuant to] under Subsection (2)(a) shall, as is appropriate for
547	each individual audit:
548	(i) evaluate the extent to which the entity has efficiently and effectively used the
549	appropriation by identifying:
550	(A) the entity's appropriation history;
551	(B) the entity's spending and efficiency history; and
552	(C) historic trends in the entity's operational performance effectiveness;

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

584	36-14-2. Issuers.
585	(1) Any of the following persons is an issuer, who may issue legislative subpoenas by
586	following the procedures set forth in this chapter:
587	(a) the speaker of the House of Representatives;
588	(b) the president of the Senate;
589	(c) a chair of any legislative standing committee;
590	(d) a chair of any legislative interim committee;
591	(e) a chair of any special committee established by the Legislative Management
592	Committee, the speaker of the House of Representatives, or the president of the Senate;
593	(f) a chair of any subcommittee of the Legislative Management Committee;
594	(g) a chair of a special investigative committee;
595	(h) a chair of a Senate or House Ethics Committee;
596	(i) a chair of the Executive Appropriations Committee as created in JR3-2-401;
597	(j) a chair of an appropriations subcommittee as created in JR3-2-302;
598	(k) the director of the Office of Legislative Research and General Counsel;
599	(l) the legislative auditor general;
600	(m) the [director of the Office of Legislative Fiscal Analyst] legislative fiscal analyst;
601	and
602	(n) the legislative general counsel.
603	(2) A legislative body, a legislative office, an issuer, or a legislative staff member
604	designated by an issuer may:
605	(a) administer an oath or affirmation; and
606	(b) take evidence, including testimony.
607	Section 8. Section 36-14-4 is amended to read:
608	36-14-4. Service.
609	Legislative subpoenas may be served:
610	(1) within the state, by the sheriff of the county where service is made, or by his
611	deputy, or by any other person 18 years old or older who is not a member of the entity issuing
612	the subpoena;
613	(2) in another state or United States territory, by the sheriff of the county where the
614	service is made, or by his deputy, or by a United States marshal or his deputy;

615	(3) in a foreign country:
616	(a) by following the procedures prescribed by the law of the foreign country;
617	(b) upon an individual, by any person 18 years old or older who is not a member of the
618	entity delivering the subpoena to him personally, and upon a corporation or partnership or
619	association, by any person 18 years old or older who is not a member of the entity delivering
620	the subpoena to an officer, a managing or general agent of the corporation, partnership, or
621	association; or
622	(c) by any form of mail requiring a signed receipt, to be addressed and dispatched by
623	the legislative general counsel to the party to be served[:]; or
624	(4) by electronic transmission requiring acknowledgment of receipt.
625	Section 9. Section 36-14-5 is amended to read:
626	36-14-5. Legislative subpoenas Enforcement.
627	(1) If any person disobeys or fails to comply with a legislative subpoena, or if a person
628	appears pursuant to a subpoena and refuses to testify to a matter upon which the person may be
629	lawfully interrogated, that person is in contempt of the Legislature.
630	(2) (a) When the subject of a legislative subpoena disobeys or fails to comply with the
631	legislative subpoena, or if a person appears pursuant to a subpoena and refuses to testify to a
632	matter upon which the person may be lawfully interrogated, the issuer may:
633	(i) file a motion for an order to compel obedience to the subpoena with the district
634	court;
635	(ii) file, with the district court, a motion for an order to show cause why the penalties
636	established in Title 78B, Chapter 6, Part 3, Contempt, should not be imposed upon the person
637	named in the subpoena for contempt of the Legislature; or
638	(iii) pursue other remedies against persons in contempt of the Legislature.
639	(b) (i) Upon receipt of a motion under this subsection, the court shall expedite the
640	hearing and decision on the motion.
641	(ii) A court may:
642	(A) order the person named in the subpoena to comply with the subpoena; and
643	(B) impose any penalties authorized by Title 78B, Chapter 6, Part 3, Contempt, upon
644	the person named in the subpoena for contempt [of the Legislature].

(3) (a) If a legislative subpoena requires the production of accounts, books, papers,

Subsection (1):

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

677 (a) acquire property or equipment in order to store aggregated, connected, and 678 de-identified data derived from data contributed by the participating entities; or 679 (b) contract with a private entity in accordance with Title 63G, Chapter 6a, Utah 680 Procurement Code, or with a state government entity to: 681 (i) store aggregated, connected, and de-identified data derived from data contributed by 682 the participating entities; or 683 (ii) utilize existing aggregated, connected, and de-identified data maintained by a state 684 government entity. 685 (3) A participating entity shall contribute data to the data research program described in 686 Subsection (1) within guidelines established by the center. 687 (4) The center may only release data maintained by the center in accordance with the 688 procedures described in this chapter. 689 (5) The center shall: 690 (a) as directed by the board, serve as a repository in the state of data from institutions 691 of higher education; 692 (b) collaborate with the board and the State Board of Education to coordinate access to 693 the unique student identifier of a public education student who later attends an institution of 694 higher education in accordance with Sections 53B-1-109 and 53E-4-308: 695 (c) develop, establish, and maintain programs that promote access to data from 696 institutions of higher education; 697 (d) identify initiatives that leverage education data that will improve a state citizen's 698 ability to: 699 (i) access services at an institution of higher education; or 700 (ii) graduate with a postsecondary certificate or degree; and 701 (e) perform all other duties provided in this chapter. 702 (6) The director shall identify the resources necessary to successfully implement 703 initiatives described in Subsection (5)(d), in accordance with Section 53B-7-101. 704 (7) The center may: 705 (a) employ staff necessary to carry out the center's duties; 706 (b) purchase, own, create, or maintain equipment necessary to: 707 (i) collect data from the participating entities;

708	(ii) connect and de-identify data collected by the center;
709	(iii) store connected and de-identified data; or
710	(iv) conduct research on data stored or obtained by the center; or
711	(c) contract with a private entity, another state or federal entity, or a political
712	subdivision of the state to carry out the center's duties as provided in this chapter.
713	(8) The data research program is not subject to Title 63G, Chapter 2, Government
714	Records Access and Management Act.
715	(9) The center:
716	(a) shall, upon request by the Office of the Legislative Auditor General, provide access
717	to all records, data, and other materials in possession of the center; and
718	(b) is otherwise subject to the authority of the legislative auditor general in accordance
719	with Utah Constitution, Article VI, Section 33, and Section 36-12-15.
720	Section 12. Section 63E-2-104 is amended to read:
721	63E-2-104. Legislative review.
722	(1) Each independent corporation is subject to:
723	(a) review by the Retirement and Independent Entities Committee in accordance with
724	Chapter 1, Independent Entities Act; and
725	(b) the authority of the legislative auditor general in accordance with Utah
726	Constitution, Article VI, Section 33, and Section 36-12-15.
727	[(2) Notwithstanding Section 36-12-15, the Office of Legislative Auditor General may
728	conduct comprehensive and special purpose audits, examinations, and reviews of any
729	independent corporation.]
730	[(3)] (2) Each independent corporation shall report, as requested, to the committee on
731	matters related to audits.
732	Section 13. Section 63I-2-253 is amended to read:
733	63I-2-253. Repeal dates: Titles 53 through 53G.
734	[(1) (a) Subsection 53B-2a-108(5), regarding exceptions to the composition of a
735	technical college board of trustees, is repealed July 1, 2022.]
736	[(b) When repealing Subsection 53B-2a-108(5), the Office of Legislative Research and
737	General Counsel shall, in addition to its authority under Subsection 36-12-12(3), make
738	necessary changes to subsection numbering and cross references.

- 739 [(2)] (1) Section 53B-6-105.7 is repealed July 1, 2024.
- 740 [(3)] (2) Section 53B-7-707 regarding performance metrics for technical colleges is repealed July 1, 2023.
- 742 [(4)] (3) Section 53B-8-114 is repealed July 1, 2024.
- 743 [(5)] (4) The following provisions, regarding the Regents' scholarship program, are repealed on July 1, 2023:
- 745 (a) in Subsection 53B-8-105(12), the language that states, "or any scholarship established under Sections 53B-8-202 through 53B-8-205":
- 747 (b) Section 53B-8-202;
- 748 (c) Section 53B-8-203;
- 749 (d) Section 53B-8-204; and
- 750 (e) Section 53B-8-205.
- 751 [(6)] (5) Section 53B-10-101 is repealed on July 1, 2027.
- 752 [(7)] <u>(6)</u> Title 53B, Chapter 18, Part 14, Uintah Basin Air Quality Research Project, is repealed July 1, 2023.
- 754 [(8)] (7) Subsection 53E-1-201(1)(s) regarding the report by the Educational
- 755 Interpretation and Translation Services Procurement Advisory Council is repealed July 1, 2024.
- 756 [(9)] (8) Section 53E-1-202.2, regarding a Public Education Appropriations
- Subcommittee evaluation and recommendations, is repealed January 1, 2024.
- 758 [(10)] (9) Subsection 53E-10-309(7), related to the PRIME pilot program, is repealed 759 July 1, 2024.
- 760 $\left[\frac{(11)}{(10)}\right]$ In Subsections 53F-2-205(4) and (5), regarding the State Board of
- 761 Education's duties if contributions from the minimum basic tax rate are overestimated or
- underestimated, the language that states "or 53F-2-301.5, as applicable" is repealed July 1,
- 763 2023.
- 764 [(12)] (11) Section 53F-2-209, regarding local education agency budgetary flexibility,
- 765 is repealed July 1, 2024.
- 766 [(13)] (12) Subsection 53F-2-301(1), relating to the years the section is not in effect, is repealed July 1, 2023.
- 768 [(14)] (13) Section 53F-2-302.1, regarding the Enrollment Growth Contingency
- Program, is repealed July 1, 2023.

- [(15)] (14) Subsection 53F-2-314(4), relating to a one-time expenditure between the at-risk WPU add-on funding and previous at-risk funding, is repealed January 1, 2024.

 [(16)] (15) Section 53F-2-524, regarding teacher bonuses for extra work assignments,
- 773 is repealed July 1, 2024.

 774 [(17)] (16) In Subsection 53F-2-515(1), the language that states "or 53F-2-301.5, as
- 7/4 $\left[\frac{(17)}{(16)}\right]$ in Subsection 53F-2-515(1), the language that states "or 53F-2-301.5, as applicable" is repealed July 1, 2023.
- 776 [(18) Subsection 53F-4-401(3)(b), regarding a child enrolled or eligible for enrollment 777 in kindergarten, is repealed July 1, 2022.]
- [(19) In Subsection 53F-4-404(4)(c), the language that states "Except as provided in Subsection (4)(d)" is repealed July 1, 2022.]
- 780 [(20) Subsection 53F-4-404(4)(d) is repealed July 1, 2022.]
- 781 $\left[\frac{(21)}{(17)}\right]$ In Subsection 53F-9-302(3), the language that states "or 53F-2-301.5, as applicable" is repealed July 1, 2023.
- 783 $\left[\frac{(22)}{(18)}\right]$ In Subsection 53F-9-305(3)(a), the language that states "or 53F-2-301.5, as applicable" is repealed July 1, 2023.
- 785 [(23)] (19) In Subsection 53F-9-306(3)(a), the language that states "or 53F-2-301.5, as applicable" is repealed July 1, 2023.
- 787 [(24)] (20) In Subsection 53G-3-304(1)(c)(i), the language that states "or 53F-2-301.5, as applicable" is repealed July 1, 2023.
- [(25)] (21) On July 1, 2023, when making changes in this section, the Office of
 Legislative Research and General Counsel shall, in addition to the office's authority under
 [Subsection 36-12-12(3)] Section 36-12-12, make corrections necessary to ensure that sections
 and subsections identified in this section are complete sentences and accurately reflect the
 office's perception of the Legislature's intent.
 - Section 14. Section **68-3-13** is amended to read:

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68-3-13. Printing boldface in numbered bills -- Purpose -- Effect -- Power of Office of Legislative Research and General Counsel to change.

A short summary of each section, part, chapter, or title, called boldface, may be printed in numbered bills introduced in the Legislature. This boldface is not law; it is intended only to highlight the content of each section, part, chapter, or title for legislators. Inaccurate boldface is not a basis for invalidating legislation. The Office of Legislative Research and General

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801	Counsel is authorized in Section 36-12-12 to change the boldface [in the enrolling process] so
802	that it more accurately reflects the substance of each section, part, chapter, or title.
803	Section 15. Effective date.
804	If approved by two-thirds of all the members elected to each house, this bill takes effect
805	upon approval by the governor, or the day following the constitutional time limit of Utah
806	Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,
807	the date of veto override.