

Trevor Lee proposes the following substitute bill:

**Flag Display Amendments**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Trevor Lee**

Senate Sponsor: Daniel McCay

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**LONG TITLE**

**General Description:**

This bill allows the display of certain flags on government property.

**Highlighted Provisions:**

This bill:

- defines terms;
- prohibits a government entity or employee of a government entity from displaying a flag in or on the grounds of government property except certain exempted flags;
- requires the state auditor to ensure compliance, including by imposing fines;
- ~~Ĥ→ [establishes a cause of action for an alleged violation within the public education system;]~~ ←Ĥ
- requires the attorney general to defend and the state to hold harmless an individual acting under color of state law to enforce the flag display statute within the public education system; and
- provides severability.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**67-3-1**, as last amended by Laws of Utah 2024, Chapters 3, 158

ENACTS:

**63G-1-704**, Utah Code Annotated 1953

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

28 Section 1. Section **63G-1-704** is enacted to read:

29 **63G-1-704 . Display of flags on government property -- Indemnification --**

30 **Severability.**

31 (1) As used in this section:

32 (a) "Display" means, in regards to a flag, to place a flag in a prominent location on  
33 government property where the flag is easily visible.

34 (b) "Flag" means ~~it is~~ **a usually rectangular piece of fabric with a**  
34a **specific design that symbolizes that symbolizes a location, government entity, or**  
34b **cause.**

35 ~~[(i) a usually rectangular piece of fabric with a specific design that symbolizes a ]~~ ←~~it is~~  
36 ~~it is~~ → **[location, government, entity, or cause; or]**

37 ~~[(ii) a depiction of the fabric described in Subsection (1)(b)(i).]~~ ←~~it is~~

38 (c) "Government entity" means:

39 (i) any local government entity, as defined in Section 63A-5b-901, including a school  
40 within the public education system; or

41 (ii) any state agency, as defined in Section 63A-5b-901.

42 (d) "Government property" means any property under the ownership or control of a  
43 government entity.

44 (e) "LEA governing board" means the same as that term is defined in Section 53E-1-102.

45 (2) Except as provided in Subsection (3), a government entity ~~it is~~ , ←~~it is~~ or ~~it is~~ **an** ←~~it is~~  
45a employee of a

45a ~~it is~~ → **[government]** ←~~it is~~

46 ~~it is~~ → **[entity within a classroom of a school within**  
46a **the public education system]** school district or school within the public  
46b **education system acting within the employee's official duties** ←~~it is~~ ~~it is~~ , ←~~it is~~ may not:

47 (a) display a flag in or on the grounds of government property; or

48 (b) display an exempt flag described in Subsection (3) with alterations in color, symbols,  
49 or appearance.

50 (3) The prohibition described in Subsection (2) does not apply to the following flags:

51 (a) the official flag of the United States described in Title 4 U.S.C., Ch. 1, The Flag, and  
52 Executive Order 1959-10834, and in accordance with Section 53G-7-211;

53 (b) an official Utah state flag as described in Title 63G, Chapter 1, Part 5, State Flags;

54 (c) the current and official flag of another country, state, or political subdivision of

55 another country or state;

56 (d) a flag that represents a city, municipality, county, or political subdivision of the state,  
57 as those terms are defined in Sections 10-1-104, 10-2-301, 17-50-101, and 17B-1-102;

58 (e) a flag that represents a branch, unit, or division of the United States military;

59 (f) the National League of Families POW/MIA flag as described in 36 U.S.C. Sec. 902;

60 (g) a flag that represents an Indian tribe as defined in federal law;

61 (h) an officially licensed flag of a college or university;

62 (i) a historic version of a flag described in Subsections (3)(a) ~~h~~ → **[through (h)]**

62a **and (b) ← h** that is

63 temporarily displayed for educational purposes;

64 (j) an official public school flag; ~~h~~ → **[-or]**

64a (k) **an official flag of the United States Olympic Committee, United States**

64b **Paralympic Committee, International Olympic Committee, or International**

64c **Paralympic Committee;**

64d (l) **an official flag of an olympiad or paralympiad that occurred or will occur within**

64e **the state; or**

65 **[~~(k)~~] (m) ← h** a flag of an organization authorized to use a public school facility at the

65a location and

66 during the time in which the organization is authorized to use the public school

67 facility.

68 (4)(a) The state auditor shall:

69 (i) establish a process to receive and investigate alleged violations of this section;

70 (ii) provide notice to the relevant government entity of:

71 (A) each alleged violation of this section involving the government entity;

72 (B) each violation that the state auditor determines to be substantiated, including  
73 an opportunity to cure the violation not to exceed 30 calendar days;

74 (iii) if a government entity, other than a school district or a school within the public

75 education system, fails to cure a violation in accordance with Subsection

76 (4)(a)(ii)(B), impose a fine of \$500 per violation per day; and

77 (iv) deposit fines described in Subsection (4)(a)(iii) into the General Fund.

78 (b) A government entity may seek judicial review of a fine the state auditor imposes

79 under this section to determine whether the imposition of the fine is clearly erroneous.

80 ~~h~~ → **(5)(a) Subject to Subsection (5)(b), a parent or legal guardian of a student who**

80a **is** ← h

81        ~~enrolled in and attends, or who is eligible to enroll in and attend, a school within the~~ ←  
 82        ~~public education system or the Utah Schools for the Deaf and the Blind, may bring~~  
 82a       ~~an~~ ←  
 83        ~~action in the appropriate state court for an alleged violation of this section.~~  
 84        ~~(b)(i) Before a parent may file an action for an alleged violation described in~~ ←  
 85           ~~Subsection (5)(a), the parent shall provide written notice of the alleged violation~~ ←  
 86           ~~to the appropriate LEA governing board.~~  
 87        ~~(ii) An LEA governing board receiving a notice described in Subsection (5)(b)(i)~~ ←  
 88           ~~shall resolve or disprove the alleged violation within 10 days after the day on~~  
           ~~]~~ ←  
 89           ~~which the parent provides the written notice.~~  
 90        ~~(c) (5)~~ ← Nothing in this section ~~limits the authority of~~ , for ←  
 90a        a local education agency,  
 90a        as defined in  
 91        Section 53E-1-102 ~~;~~ :  
 91a        ~~(a) limits the authority of the agency~~ ← related to student expression under  
 91ai       applicable  
 91b        federal or state law ~~;~~ ; or  
 91c        ~~(b) removes the agency's obligation to protect all students from discrimination.~~ ←  
 92        ~~(6) Regarding a school district or a school within the public education system, the attorney~~  
 93           ~~general shall defend and the state shall indemnify and hold harmless a person acting~~  
 94           ~~under color of state law to enforce this section for any claims or damages, including~~  
 95           ~~court costs and attorney fees, that:~~  
 96           ~~(a) arise as a result of this section; and~~  
 97           ~~(b) are not covered by the person's insurance policies or by any coverage agreement the~~  
 98           ~~State Risk Management Fund issues.~~  
 99        ~~(7) If any provision of this section or the application of any provision of this section to any~~  
 100        ~~person or circumstance is held invalid by a final decision of a court, the remainder of~~  
 101        ~~this section shall be given effect without the invalidated provision or application.~~  
 102        Section 2. Section **67-3-1** is amended to read:  
 103        **67-3-1 . Functions and duties.**  
 104        (1)(a) The state auditor is the auditor of public accounts and is independent of any  
 105        executive or administrative officers of the state.

- 106 (b) The state auditor is not limited in the selection of personnel or in the determination  
107 of the reasonable and necessary expenses of the state auditor's office.
- 108 (2) The state auditor shall examine and certify annually in respect to each fiscal year,  
109 financial statements showing:
- 110 (a) the condition of the state's finances;
- 111 (b) the revenues received or accrued;
- 112 (c) expenditures paid or accrued;
- 113 (d) the amount of unexpended or unencumbered balances of the appropriations to the  
114 agencies, departments, divisions, commissions, and institutions; and
- 115 (e) the cash balances of the funds in the custody of the state treasurer.
- 116 (3)(a) The state auditor shall:
- 117 (i) audit each permanent fund, each special fund, the General Fund, and the accounts  
118 of any department of state government or any independent agency or public  
119 corporation as the law requires, as the auditor determines is necessary, or upon  
120 request of the governor or the Legislature;
- 121 (ii) perform the audits in accordance with generally accepted auditing standards and  
122 other auditing procedures as promulgated by recognized authoritative bodies; and
- 123 (iii) as the auditor determines is necessary, conduct the audits to determine:
- 124 (A) honesty and integrity in fiscal affairs;
- 125 (B) accuracy and reliability of financial statements;
- 126 (C) effectiveness and adequacy of financial controls; and
- 127 (D) compliance with the law.
- 128 (b) If any state entity receives federal funding, the state auditor shall ensure that the  
129 audit is performed in accordance with federal audit requirements.
- 130 (c)(i) The costs of the federal compliance portion of the audit may be paid from an  
131 appropriation to the state auditor from the General Fund.
- 132 (ii) If an appropriation is not provided, or if the federal government does not  
133 specifically provide for payment of audit costs, the costs of the federal compliance  
134 portions of the audit shall be allocated on the basis of the percentage that each  
135 state entity's federal funding bears to the total federal funds received by the state.
- 136 (iii) The allocation shall be adjusted to reflect any reduced audit time required to  
137 audit funds passed through the state to local governments and to reflect any  
138 reduction in audit time obtained through the use of internal auditors working  
139 under the direction of the state auditor.

- 140 (4)(a) Except as provided in Subsection (4)(b), the state auditor shall, in addition to  
141 financial audits, and as the auditor determines is necessary, conduct performance and  
142 special purpose audits, examinations, and reviews of any entity that receives public  
143 funds, including a determination of any or all of the following:
- 144 (i) the honesty and integrity of all the entity's fiscal affairs;
  - 145 (ii) whether the entity's administrators have faithfully complied with legislative intent;
  - 146 (iii) whether the entity's operations have been conducted in an efficient, effective, and  
147 cost-efficient manner;
  - 148 (iv) whether the entity's programs have been effective in accomplishing the intended  
149 objectives; and
  - 150 (v) whether the entity's management, control, and information systems are adequate,  
151 effective, and secure.
- 152 (b) The auditor may not conduct performance and special purpose audits, examinations,  
153 and reviews of any entity that receives public funds if the entity:
- 154 (i) has an elected auditor; and
  - 155 (ii) has, within the entity's last budget year, had the entity's financial statements or  
156 performance formally reviewed by another outside auditor.
- 157 (5) The state auditor:
- 158 (a) shall administer any oath or affirmation necessary to the performance of the duties of  
159 the auditor's office; and
  - 160 (b) may:
    - 161 (i) subpoena witnesses and documents, whether electronic or otherwise; and
    - 162 (ii) examine into any matter that the auditor considers necessary.
- 163 (6) The state auditor may require all persons who have had the disposition or management  
164 of any property of this state or its political subdivisions to submit statements regarding  
165 the property at the time and in the form that the auditor requires.
- 166 (7) The state auditor shall:
- 167 (a) except where otherwise provided by law, institute suits in Salt Lake County in  
168 relation to the assessment, collection, and payment of revenues against:
    - 169 (i) persons who by any means have become entrusted with public money or property  
170 and have failed to pay over or deliver the money or property; and
    - 171 (ii) all debtors of the state;
  - 172 (b) collect and pay into the state treasury all fees received by the state auditor;
  - 173 (c) perform the duties of a member of all boards of which the state auditor is a member

- 174 by the constitution or laws of the state, and any other duties that are prescribed by the  
175 constitution and by law;
- 176 (d) stop the payment of the salary of any state official or state employee who:
- 177 (i) refuses to settle accounts or provide required statements about the custody and  
178 disposition of public funds or other state property;
- 179 (ii) refuses, neglects, or ignores the instruction of the state auditor or any controlling  
180 board or department head with respect to the manner of keeping prescribed  
181 accounts or funds; or
- 182 (iii) fails to correct any delinquencies, improper procedures, and errors brought to the  
183 official's or employee's attention;
- 184 (e) establish accounting systems, methods, and forms for public accounts in all taxing or  
185 fee-assessing units of the state in the interest of uniformity, efficiency, and economy;
- 186 (f) superintend the contractual auditing of all state accounts;
- 187 (g) subject to Subsection (8)(a), withhold state allocated funds or the disbursement of  
188 property taxes from a state or local taxing or fee-assessing unit, if necessary, to  
189 ensure that officials and employees in those taxing units comply with state laws and  
190 procedures in the budgeting, expenditures, and financial reporting of public funds;
- 191 (h) subject to Subsection (9), withhold the disbursement of tax money from any county,  
192 if necessary, to ensure that officials and employees in the county comply with  
193 Section 59-2-303.1; and
- 194 (i) withhold state allocated funds or the disbursement of property taxes from a local  
195 government entity or a limited purpose entity, as those terms are defined in Section  
196 67-1a-15 if the state auditor finds the withholding necessary to ensure that the entity  
197 registers and maintains the entity's registration with the lieutenant governor, in  
198 accordance with Section 67-1a-15.
- 199 (8)(a) Except as otherwise provided by law, the state auditor may not withhold funds  
200 under Subsection (7)(g) until a state or local taxing or fee-assessing unit has received  
201 formal written notice of noncompliance from the auditor and has been given 60 days  
202 to make the specified corrections.
- 203 (b) If, after receiving notice under Subsection (8)(a), a state or independent local  
204 fee-assessing unit that exclusively assesses fees has not made corrections to comply  
205 with state laws and procedures in the budgeting, expenditures, and financial reporting  
206 of public funds, the state auditor:
- 207 (i) shall provide a recommended timeline for corrective actions;

- 208 (ii) may prohibit the state or local fee-assessing unit from accessing money held by  
209 the state; and
- 210 (iii) may prohibit a state or local fee-assessing unit from accessing money held in an  
211 account of a financial institution by filing an action in a court with jurisdiction  
212 under Title 78A, Judiciary and Judicial Administration, requesting an order of the  
213 court to prohibit a financial institution from providing the fee-assessing unit  
214 access to an account.
- 215 (c) The state auditor shall remove a limitation on accessing funds under Subsection  
216 (8)(b) upon compliance with state laws and procedures in the budgeting,  
217 expenditures, and financial reporting of public funds.
- 218 (d) If a local taxing or fee-assessing unit has not adopted a budget in compliance with  
219 state law, the state auditor:
- 220 (i) shall provide notice to the taxing or fee-assessing unit of the unit's failure to  
221 comply;
- 222 (ii) may prohibit the taxing or fee-assessing unit from accessing money held by the  
223 state; and
- 224 (iii) may prohibit a taxing or fee-assessing unit from accessing money held in an  
225 account of a financial institution by:
- 226 (A) contacting the taxing or fee-assessing unit's financial institution and  
227 requesting that the institution prohibit access to the account; or
- 228 (B) filing an action in a court with jurisdiction under Title 78A, Judiciary and  
229 Judicial Administration, requesting an order of the court to prohibit a financial  
230 institution from providing the taxing or fee-assessing unit access to an account.
- 231 (e) If the local taxing or fee-assessing unit adopts a budget in compliance with state law,  
232 the state auditor shall eliminate a limitation on accessing funds described in  
233 Subsection (8)(d).
- 234 (9) The state auditor may not withhold funds under Subsection (7)(h) until a county has  
235 received formal written notice of noncompliance from the auditor and has been given 60  
236 days to make the specified corrections.
- 237 (10)(a) The state auditor may not withhold funds under Subsection (7)(i) until the state  
238 auditor receives a notice of non-registration, as that term is defined in Section  
239 67-1a-15.
- 240 (b) If the state auditor receives a notice of non-registration, the state auditor may  
241 prohibit the local government entity or limited purpose entity, as those terms are



- 242 defined in Section 67-1a-15, from accessing:
- 243 (i) money held by the state; and
- 244 (ii) money held in an account of a financial institution by:
- 245 (A) contacting the entity's financial institution and requesting that the institution
- 246 prohibit access to the account; or
- 247 (B) filing an action in a court with jurisdiction under Title 78A, Judiciary and
- 248 Judicial Administration, requesting an order of the court to prohibit a financial
- 249 institution from providing the entity access to an account.
- 250 (c) The state auditor shall remove the prohibition on accessing funds described in
- 251 Subsection (10)(b) if the state auditor received a notice of registration, as that term is
- 252 defined in Section 67-1a-15, from the lieutenant governor.
- 253 (11) Notwithstanding Subsection (7)(g), (7)(h), (7)(i), (8)(b), (8)(d), or (10)(b), the state
- 254 auditor:
- 255 (a) shall authorize a disbursement by a local government entity or limited purpose entity,
- 256 as those terms are defined in Section 67-1a-15, or a state or local taxing or
- 257 fee-assessing unit if the disbursement is necessary to:
- 258 (i) avoid a major disruption in the operations of the local government entity, limited
- 259 purpose entity, or state or local taxing or fee-assessing unit; or
- 260 (ii) meet debt service obligations; and
- 261 (b) may authorize a disbursement by a local government entity, limited purpose entity,
- 262 or state or local taxing or fee-assessing unit as the state auditor determines is
- 263 appropriate.
- 264 (12)(a) The state auditor may seek relief under the Utah Rules of Civil Procedure to take
- 265 temporary custody of public funds if an action is necessary to protect public funds
- 266 from being improperly diverted from their intended public purpose.
- 267 (b) If the state auditor seeks relief under Subsection (12)(a):
- 268 (i) the state auditor is not required to exhaust the procedures in Subsection (7) or (8);
- 269 and
- 270 (ii) the state treasurer may hold the public funds in accordance with Section 67-4-1 if
- 271 a court orders the public funds to be protected from improper diversion from their
- 272 public purpose.
- 273 (13) The state auditor shall:
- 274 (a) establish audit guidelines and procedures for audits of local mental health and
- 275 substance abuse authorities and their contract providers, conducted pursuant to Title

276 17, Chapter 43, Part 2, Local Substance Abuse Authorities, Title 17, Chapter 43, Part  
277 3, Local Mental Health Authorities, Title 26B, Chapter 5, Health Care - Substance  
278 Use and Mental Health, and Title 51, Chapter 2a, Accounting Reports from Political  
279 Subdivisions, Interlocal Organizations, and Other Local Entities Act; and

280 (b) ensure that those guidelines and procedures provide assurances to the state that:

281 (i) state and federal funds appropriated to local mental health authorities are used for  
282 mental health purposes;

283 (ii) a private provider under an annual or otherwise ongoing contract to provide  
284 comprehensive mental health programs or services for a local mental health  
285 authority is in compliance with state and local contract requirements and state and  
286 federal law;

287 (iii) state and federal funds appropriated to local substance abuse authorities are used  
288 for substance abuse programs and services; and

289 (iv) a private provider under an annual or otherwise ongoing contract to provide  
290 comprehensive substance abuse programs or services for a local substance abuse  
291 authority is in compliance with state and local contract requirements, and state and  
292 federal law.

293 (14)(a) The state auditor may, in accordance with the auditor's responsibilities for  
294 political subdivisions of the state as provided in Title 51, Chapter 2a, Accounting  
295 Reports from Political Subdivisions, Interlocal Organizations, and Other Local  
296 Entities Act, initiate audits or investigations of any political subdivision that are  
297 necessary to determine honesty and integrity in fiscal affairs, accuracy and reliability  
298 of financial statements, effectiveness, and adequacy of financial controls and  
299 compliance with the law.

300 (b) If the state auditor receives notice under Subsection 11-41-104(7) from the  
301 Governor's Office of Economic Opportunity on or after July 1, 2024, the state auditor  
302 may initiate an audit or investigation of the public entity subject to the notice to  
303 determine compliance with Section 11-41-103.

304 (15)(a) The state auditor may not audit work that the state auditor performed before  
305 becoming state auditor.

306 (b) If the state auditor has previously been a responsible official in state government  
307 whose work has not yet been audited, the Legislature shall:

308 (i) designate how that work shall be audited; and

309 (ii) provide additional funding for those audits, if necessary.

- 310 (16) The state auditor shall:
- 311 (a) with the assistance, advice, and recommendations of an advisory committee
- 312 appointed by the state auditor from among special district boards of trustees, officers,
- 313 and employees and special service district boards, officers, and employees:
- 314 (i) prepare a Uniform Accounting Manual for Special Districts that:
- 315 (A) prescribes a uniform system of accounting and uniform budgeting and
- 316 reporting procedures for special districts under Title 17B, Limited Purpose
- 317 Local Government Entities - Special Districts, and special service districts
- 318 under Title 17D, Chapter 1, Special Service District Act;
- 319 (B) conforms with generally accepted accounting principles; and
- 320 (C) prescribes reasonable exceptions and modifications for smaller districts to the
- 321 uniform system of accounting, budgeting, and reporting;
- 322 (ii) maintain the manual under this Subsection (16)(a) so that the manual continues to
- 323 reflect generally accepted accounting principles;
- 324 (iii) conduct a continuing review and modification of procedures in order to improve
- 325 them;
- 326 (iv) prepare and supply each district with suitable budget and reporting forms; and
- 327 (v)(A) prepare instructional materials, conduct training programs, and render other
- 328 services considered necessary to assist special districts and special service
- 329 districts in implementing the uniform accounting, budgeting, and reporting
- 330 procedures; and
- 331 (B) ensure that any training described in Subsection (16)(a)(v)(A) complies with
- 332 Title 63G, Chapter 22, State Training and Certification Requirements; and
- 333 (b) continually analyze and evaluate the accounting, budgeting, and reporting practices
- 334 and experiences of specific special districts and special service districts selected by
- 335 the state auditor and make the information available to all districts.
- 336 (17)(a) The following records in the custody or control of the state auditor are protected
- 337 records under Title 63G, Chapter 2, Government Records Access and Management
- 338 Act:
- 339 (i) records that would disclose information relating to allegations of personal
- 340 misconduct, gross mismanagement, or illegal activity of a past or present
- 341 governmental employee if the information or allegation cannot be corroborated by
- 342 the state auditor through other documents or evidence, and the records relating to
- 343 the allegation are not relied upon by the state auditor in preparing a final audit

- 344 report;
- 345 (ii) records and audit workpapers to the extent the workpapers would disclose the  
346 identity of an individual who during the course of an audit, communicated the  
347 existence of any waste of public funds, property, or manpower, or a violation or  
348 suspected violation of a law, rule, or regulation adopted under the laws of this  
349 state, a political subdivision of the state, or any recognized entity of the United  
350 States, if the information was disclosed on the condition that the identity of the  
351 individual be protected;
- 352 (iii) before an audit is completed and the final audit report is released, records or  
353 drafts circulated to an individual who is not an employee or head of a  
354 governmental entity for the individual's response or information;
- 355 (iv) records that would disclose an outline or part of any audit survey plans or audit  
356 program; and
- 357 (v) requests for audits, if disclosure would risk circumvention of an audit.
- 358 (b) The provisions of Subsections (17)(a)(i), (ii), and (iii) do not prohibit the disclosure  
359 of records or information that relate to a violation of the law by a governmental entity  
360 or employee to a government prosecutor or peace officer.
- 361 (c) The provisions of this Subsection (17) do not limit the authority otherwise given to  
362 the state auditor to classify a document as public, private, controlled, or protected  
363 under Title 63G, Chapter 2, Government Records Access and Management Act.
- 364 (d)(i) As used in this Subsection (17)(d), "record dispute" means a dispute between  
365 the state auditor and the subject of an audit performed by the state auditor as to  
366 whether the state auditor may release a record, as defined in Section 63G-2-103,  
367 to the public that the state auditor gained access to in the course of the state  
368 auditor's audit but which the subject of the audit claims is not subject to disclosure  
369 under Title 63G, Chapter 2, Government Records Access and Management Act.
- 370 (ii) The state auditor may submit a record dispute to the State Records Committee,  
371 created in Section 63G-2-501, for a determination of whether the state auditor  
372 may, in conjunction with the state auditor's release of an audit report, release to  
373 the public the record that is the subject of the record dispute.
- 374 (iii) The state auditor or the subject of the audit may seek judicial review of a State  
375 Records Committee determination under Subsection (17)(d)(ii), as provided in  
376 Section 63G-2-404.
- 377 (18) If the state auditor conducts an audit of an entity that the state auditor has previously

378 audited and finds that the entity has not implemented a recommendation made by the  
379 state auditor in a previous audit, the state auditor shall notify the Legislative  
380 Management Committee through the Legislative Management Committee's audit  
381 subcommittee that the entity has not implemented that recommendation.

382 (19) The state auditor shall, with the advice and consent of the Senate, appoint the state  
383 privacy officer described in Section 67-3-13.

384 (20) Except as provided in Subsection (21), the state auditor shall report, or ensure that  
385 another government entity reports, on the financial, operational, and performance  
386 metrics for the state system of higher education and the state system of public education,  
387 including metrics in relation to students, programs, and schools within those systems.

388 (21)(a) Notwithstanding Subsection (20), the state auditor shall conduct regular audits of:

389 (i) the scholarship granting organization for the Carson Smith Opportunity  
390 Scholarship Program, created in Section 53E-7-402;

391 (ii) the State Board of Education for the Carson Smith Scholarship Program, created  
392 in Section 53F-4-302; and

393 (iii) the scholarship program manager for the Utah Fits All Scholarship Program,  
394 created in Section 53F-6-402, including an analysis of the cost effectiveness of the  
395 program, taking into consideration the amount of the scholarship and the amount  
396 of state and local funds dedicated on a per-student basis within the traditional  
397 public education system.

398 (b) Nothing in this subsection limits or impairs the authority of the State Board of  
399 Education to administer the programs described in Subsection (21)(a).

400 (22) The state auditor shall, based on the information posted by the Office of Legislative  
401 Research and General Counsel under Subsection 36-12-12.1(2), for each policy, track  
402 and post the following information on the state auditor's website:

403 (a) the information posted under Subsections 36-12-12.1(2)(a) through (e);

404 (b) an indication regarding whether the policy is timely adopted, adopted late, or not  
405 adopted;

406 (c) an indication regarding whether the policy complies with the requirements  
407 established by law for the policy; and

408 (d) a link to the policy.

409 (23)(a) A legislator may request that the state auditor conduct an inquiry to determine  
410 whether a government entity, government official, or government employee has  
411 complied with a legal obligation directly imposed, by statute, on the government

- 412 entity, government official, or government employee.
- 413 (b) The state auditor may, upon receiving a request under Subsection (23)(a), conduct  
414 the inquiry requested.
- 415 (c) If the state auditor conducts the inquiry described in Subsection (23)(b), the state  
416 auditor shall post the results of the inquiry on the state auditor's website.
- 417 (d) The state auditor may limit the inquiry described in this Subsection (23) to a simple  
418 determination, without conducting an audit, regarding whether the obligation was  
419 fulfilled.
- 420 (24) The state auditor shall:
- 421 (a) ensure compliance with Title 63G, Chapter 31, Distinctions on the Basis of Sex, in  
422 accordance with Section 63G-31-401; and
- 423 (b) report to the Legislative Management Committee, upon request, regarding the state  
424 auditor's actions under this Subsection (24).
- 425 (25) The state auditor shall report compliance with Sections 67-27-107, 67-27-108, and  
426 67-27-109 by:
- 427 (a) establishing a process to receive and audit each alleged violation; and
- 428 (b) reporting to the Legislative Management Committee, upon request, regarding the  
429 state auditor's findings and recommendations under this Subsection (25).
- 430 (26) The state auditor shall ensure compliance with Section 63G-1-704 regarding the  
431 display of flags in or on government property.

432 **Section 3. Effective Date.**  
433 This bill takes effect on May 7, 2025.