



PERFORMANCE AND EFFICIENCY INITIATIVES

► Background

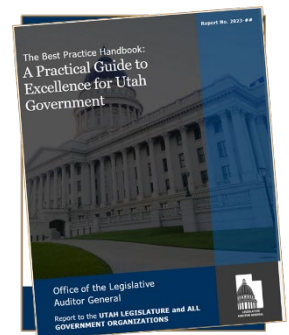
Utah Code 63J-1-904 and Joint Rules 1-4-603 direct the Office of the Legislative Auditor General (OLAG) to independently review the results of efficiency evaluations completed by the Office of the Legislative Fiscal Analyst (LFA) and the Governor's Office of Planning and Budget (GOPB). As part of the efficiency improvement process, Joint Rules state that OLAG may offer training to appropriated entities.

BEST PRACTICES AND TRAINING

OLAG developed the *The Best Practice Handbook: A Practical Guide to Excellence for Utah Government* to support agencies in their continuous improvement efforts. OLAG has also developed a *suite of online tools* to support integration of the best practices across organizations.

Additionally, Legislative Rules state that OLAG or LFA, in consultation with GOPB, may recommend that an appropriated entity receive training, or that they provide the training themselves. OLAG is collaborating with LFA and GOPB to take the next steps in this effort.

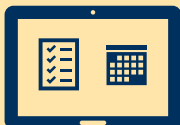
[The Best Practice Handbook: A Practical Guide to Excellence for Utah Government](#) offers organizations guidance to elevate their organizational practices. Our [suite of online tools](#) further supports integration.



INDEPENDENT REVIEWS

OLAG will follow-up on recommendations made in efficiency evaluations completed by LFA and GOPB. OLAG may also conduct limited audit survey work at the discretion of the Legislative Auditor General. Based on the findings of the limited audit survey work, OLAG will determine whether to recommend to the Audit Subcommittee that it prioritize an in-depth audit.

OLAG will provide a report to the Audit Subcommittee for each follow-up. At the end of each calendar year, OLAG will report the findings from its follow-ups to the Legislative Management Committee.



A **recommendation tracker** is currently in development to see a summary of all recommendations.

OLAG will continue following-up on *non-implemented* and *partially implemented* recommendations until they are *fully implemented*.

Roadmap of an Efficiency Evaluation



Standard process



As needed



Related process

EFFICIENCY EVALUATION RECEIVED

LFA and GOPB deliver Efficiency Evaluation to OLAG.

INDEPENDENT REVIEW

OLAG follows up on each recommendation made in the efficiency evaluation and independently determines the implementation status.

EXPOSURE DRAFT

A confidential draft of the follow-up report is sent to the evaluated entity for review.

REPORT

OLAG publicly releases the report and publishes it to OLAG's website. Based on the findings of the independent review, OLAG determines whether to recommend an in-depth audit to the Audit Subcommittee.

ENTRANCE CONFERENCE

A conference is scheduled with the evaluated entity approximately six months later to review the status of recommendations.

POTENTIAL AUDIT WORK

OLAG may conduct limited audit work of the evaluated entity at the discretion of the Legislative Auditor General.

EXIT CONFERENCE

OLAG meets with the evaluated entity to discuss the follow-up report. OLAG schedules additional follow-ups for unimplemented recommendations until all are fully implemented.

ANNUAL REPORT & COMMITTEE PRESENTATION

The annual report detailing all follow-ups is released to the Legislative Management Committee at the beginning of each year.