

2026 STRATEGIC WORK PLAN

In 2026, the Office of the Legislative Auditor General is building on its strong foundation to expand the impact and reach of its work. Consistent with its mission to help organizations improve, the office remains focused on strengthening accountability, building trust, and driving meaningful transformation through auditing. This work plan reflects a focused effort to strengthen our office's impact. Building on OLAG's commitment to credibility and innovation, the office will continue to improve the consistency, efficiency, and quality of its work through strengthened review processes, enhanced data analytics, and expanded use of tools, including artificial intelligence. These efforts support a culture of relentless forward progress while allowing staff to focus more deeply on high-value analysis and meaningful findings.

At the same time, the office will extend its reach beyond its core audit work. Through the development of the Center for High Impact Auditing, expanded training opportunities, and new partnerships with audit and research organizations, the office will share its industry-best tools and methodologies and help build capacity across the broader audit community. These efforts directly support the goal of helping organizations improve, within Utah and beyond.

Finally, 2026 will be an important year for strengthening the way the office measures its effectiveness. In alignment with its focus on causal analysis and impactful recommendations, the office will begin building a baseline dataset to better understand the relationships among audit recommendations, legislative actions, and real-world outcomes. This includes improving the identification of causal links and increasing the extent to which audit work contributes to meaningful legislative and operational change.

Together, these priorities reflect a deliberate step forward in maintaining the office's commitment to integrity, credibility, and quality while placing greater emphasis on measurable results, broader influence, and long-term impact. In doing so, the office continues to build trust today while driving transformation tomorrow.

AUDIT LEAD ACHIEVE

AUDIT

Help Organizations Improve Deliver High-Quality, Industry-Leading Audits

- Develop industry-best tools and resources
- Strengthen "gold standard" audit findings
- Improve quality reviews, stakeholder feedback, and peer validation

Increase Impact Through Causal Analysis

- Strengthen identification of causal links in recommendations
- Increase legislative changes tied to audit work
- Improve independent evaluation of recommendations
- Increase direct audit impact during the legislative session

Leverage Technology and Innovation

- Expand use of AI and advanced analytics
- Increase depth and breadth of audit testing
- Improve timeliness of data access and analysis
- Ensure full participation in technology training

LEAD

Reach New Organizational Heights Expand Access to High-Impact Auditing

- Launch the Center for High Impact Auditing
- Increase engagement and usage of audit resources
- Improve usefulness of audit work for external audit entities

Build Capacity Across the Audit Community

- Train external organizations on high-impact auditing methods
- Strengthen internal auditor sections within reports
- Share industry-best tools and practices

ACHIEVE

Further Elevate an Exceptional Team Develop Staff and Strengthen Performance

- Expand training opportunities and completion
- Improve internal performance metrics
- Increase staff satisfaction and legislative responsiveness

Improve Efficiency and Delivery

- Increase timeliness and meet deadlines more consistently
- Reduce the cost of audits
- Improve overall productivity and effectiveness

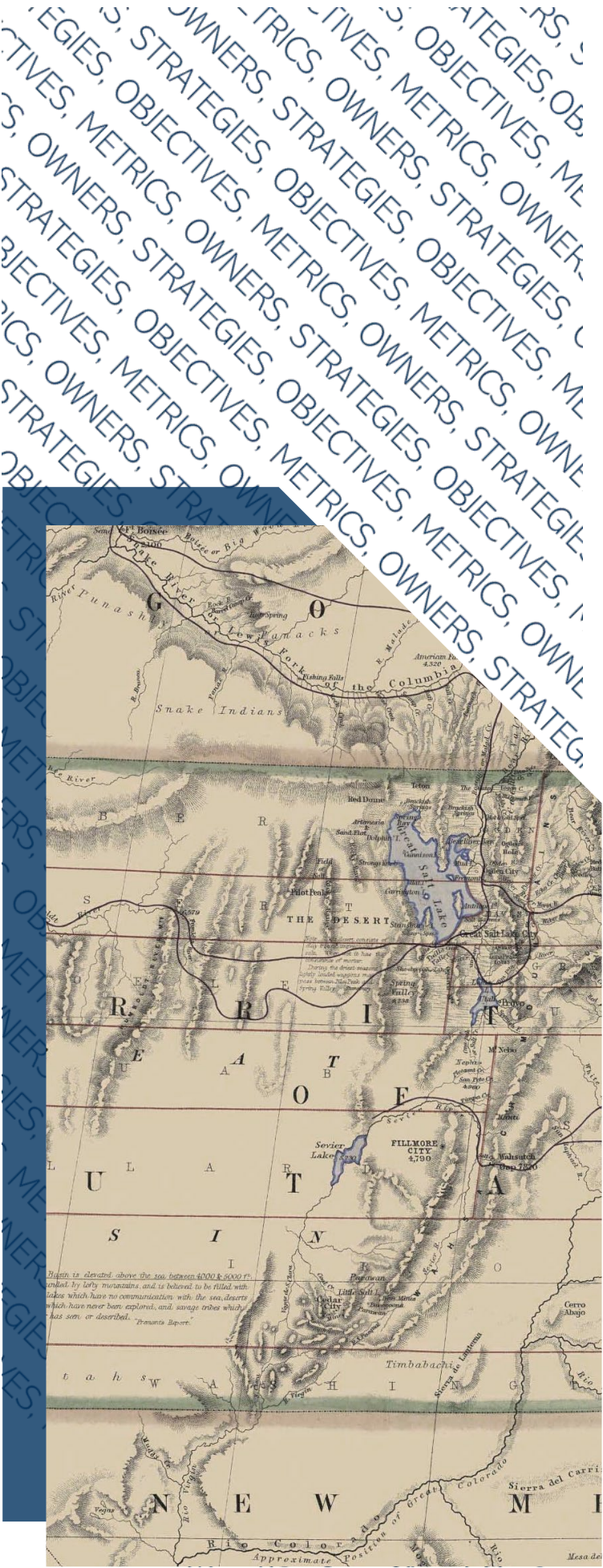
Expand Partnerships and Innovation

- Build partnerships with audit and research organizations
- Increase use of technical and analytical partnerships
- Improve staff awareness and use of partnership resources

Strengthen Organizational Capacity

- Structure the office to support growth
- Ensure staff have the tools and training needed for high-quality audits





OBJECTIVES	METRICS	OWNER	STRATEGIES
Develop industry-best tools and resources to create audits with gold standard elements of a finding.	Improve results of quality management team reviews		Create a tool kit for Audit "Post Mortems" for teams to use to analyze and discuss audit process strengths and weaknesses. including timelines and costs. Run a pilot of the toolkit and begin tracking results.
Identify and leverage innovative technology tools to increase the breadth and depth of audit tests and conclusions.	Increase staff's use of AI by 50%		Create staff survey regarding type/frequency of AI use. Focus on responsible use of AI. Work with IT and other offices to know the steps we need to take to safely use AI in our analysis.
Develop industry best audit tools and resources	Create the <i>Center for High Impact Auditing</i> on our website for use by outside agencies Increase traffic on that site to 25%		Annually survey staff, supervisors, and managers about where additional training would improve our auditing. Leverage AI and research to develop robust tools and track downloads. Establish SCRUM/Agile pipeline for tool development and publication
Train internal audit shops to audit for impact and true change	Train at least 10 external organizations on our methods		Train at least 3 or more distinct conference.
Further elevate an exceptional team	All managers, supervisors, and leads trained in the leadership academy. New leads will start according to the schedule.		Create an outline and a plan for the academy.

OBJECTIVES	METRICS	OWNER	STRATEGIES
Increase audit timeliness and efficiency	Improve average cost of audits by 10%		Effectively triage audit timeline and scope during the risk assessment process (culminating in IRC). Develop effective supports for team members as they adopt more efficient audit timelines.
Develop innovative analysis methods in partnership with outside entities	Build partnerships with 10 new audit and research organizations		Establish targeted outreach and co-development initiatives. Leverage conferences, professional networks, and targeted invitations to build relationships with leading audit and research groups.
Structure the office to account for growth and ensure all staff have the tools and training they need to complete industry-best audit reports	Improve satisfaction from the Q12 survey by 5% Improve Legislative Access Survey responses by 10%	 	Analyze improvements and deficits. Target specific deficits to gather staff feedback for. Create a small working group to identify strategies to address deficiencies. Create a Legislative Access Survey for distribution to legislators regarding their access to our office and staff.
Improve organizations through causal analysis and recommendations	Improve measurements of causal links in recommendations by 35% Increase the percentage of legislative changes related to causal recommendations by 15%		Build a tracking tool for recommendations based on each type of cause. Begin tracking recommendations based on which layer of cause they are applicable.
Develop industry best audit tools and resources	Improve survey results of audit entities to determine usefulness in their roles by 50%		Develop a survey for audit agencies in the state regarding their primary job functions and audit types.
Increase audit timeliness and efficiency	Meet deadlines with 50% more frequency		Using data collected via the job board, establish a baseline of deadlines met vs. not met.