

# Pennsylvania General Assembly

## Summer Summit on Fiscal and Economic Policy Agenda

### Panel 5: Legislative Oversight & Audit (8/22/19)

#### LFA Outline for PA Summit

Steven Allred, Deputy Director, Utah Office of the Legislative Fiscal Analyst

- Introduction
- Brief overview of the Utah Office of the Legislative Fiscal Analyst
- How new programs get funded in Utah
- [Fiscal notes](#) and [performance notes](#)
- [Fiscal Note and Budget Item Follow-up Report](#)
- [Accountable Process Budget](#)
- Questions

#### Follow-up: One Key to Legislative Oversight with Audits

Darin Underwood, Deputy Auditor General, Utah Office of the Legislative Auditor General

- Lawmakers seem to be pretty good at creating policy, but what's next?  
[PDF Slide: "Closing the Policy Circle"]
- Three Ways to Foster Legislative Oversight Through Audit Follow-ups
  1. Legislative ownership: Using legislative committees to review every performance audit conducted by our office
  2. Legislator accountability: "Best Practices" guidelines for new programs and the use of Performance Notes for new legislation and two years of follow-through  
[PDF Slide: Four Most Common Pitfalls Made by State Agencies]  
[PDF Slide: Best Practices & Performance Notes]
  3. Legislative Action Items from the *Annual Report* of the Office of the Legislative Auditor General  
[PDF Slide: Oversight Through Follow-up / Legislative Action Items]