



LEGISLATIVE
AUDITOR
GENERAL

Utah High-Risk List

Identifying and Mitigating Critical Vulnerabilities in Utah

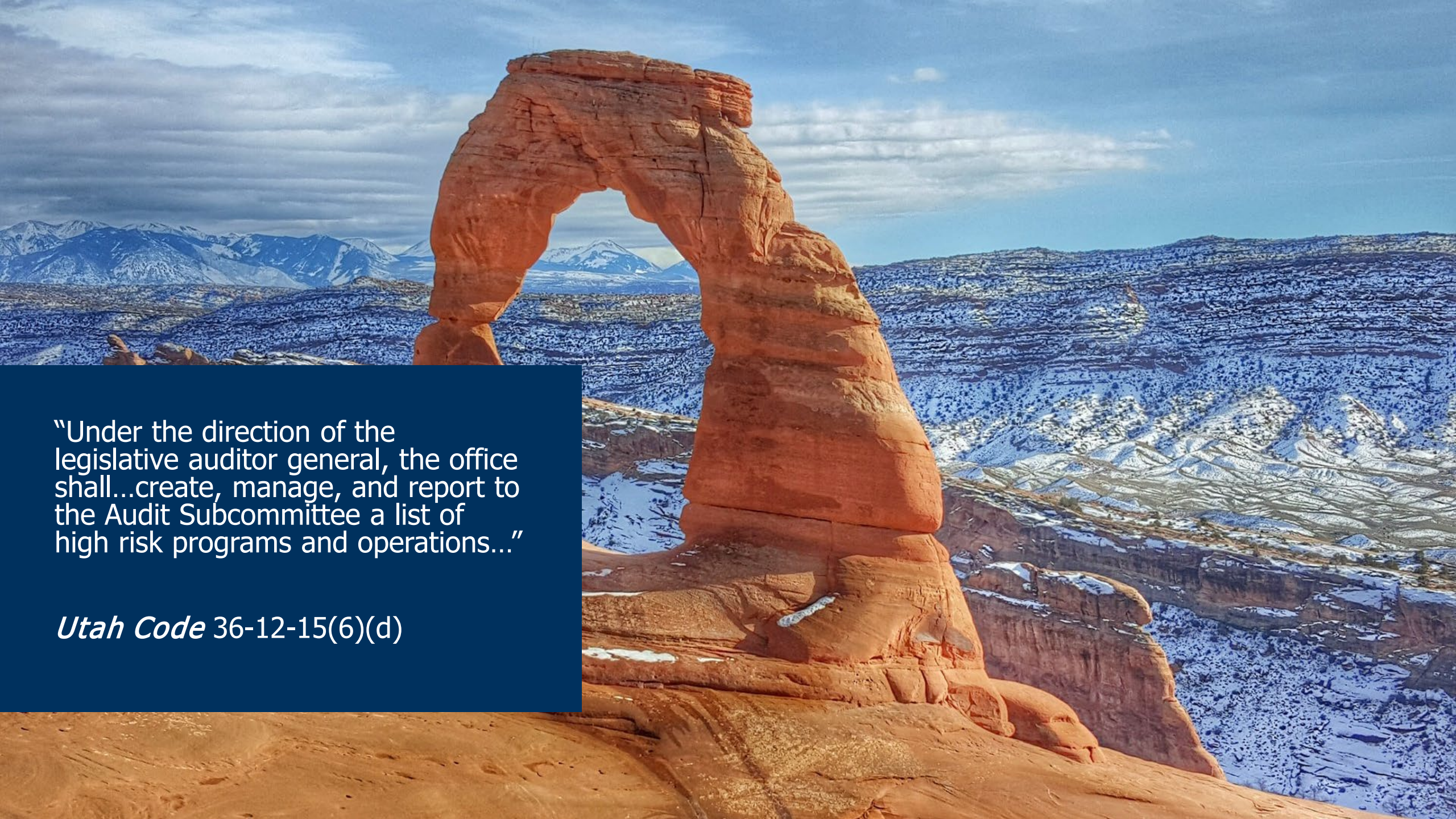
MPIAF Webinar

March 25, 2026



Part 1

Origins and Historical Background

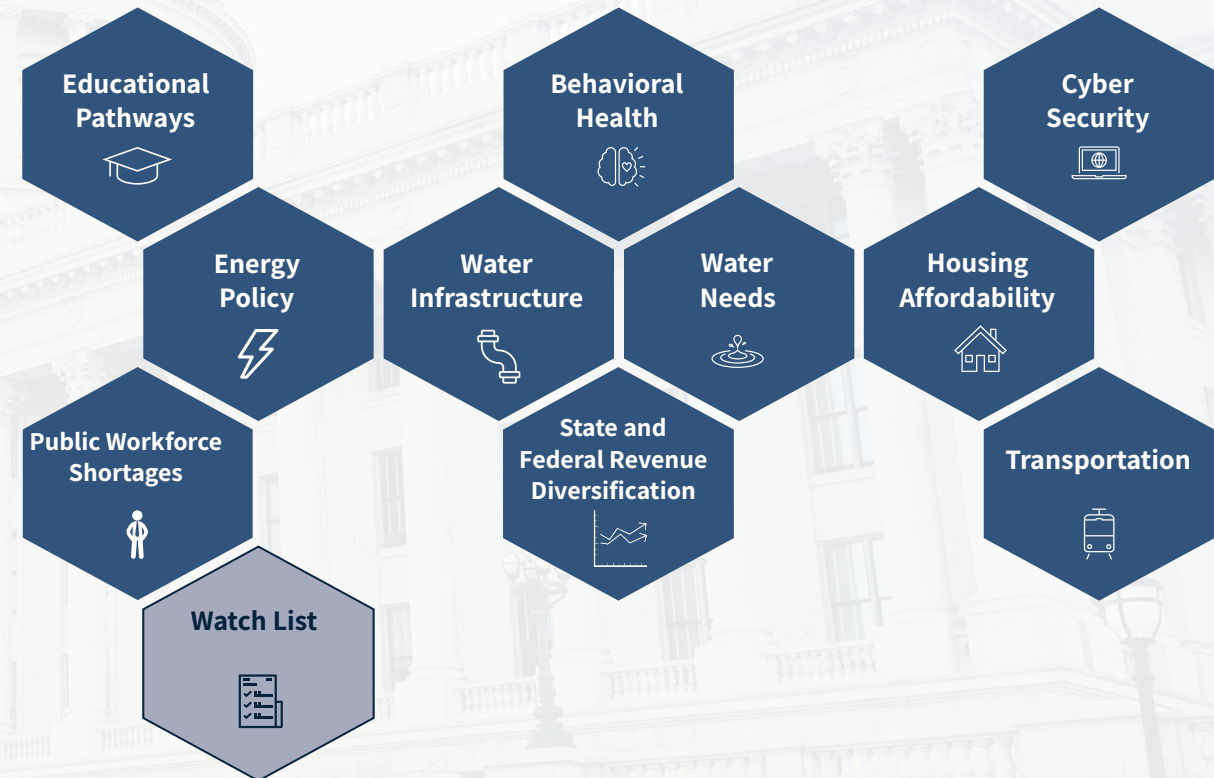


“Under the direction of the legislative auditor general, the office shall...create, manage, and report to the Audit Subcommittee a list of high risk programs and operations...”

Utah Code 36-12-15(6)(d)

Changes in our High-Risk List

- We identified 12 high-risk areas on our 2023 list.
- After merging a couple areas and moving others to our “Watch List,” we identified 10 areas on our 2025 list.

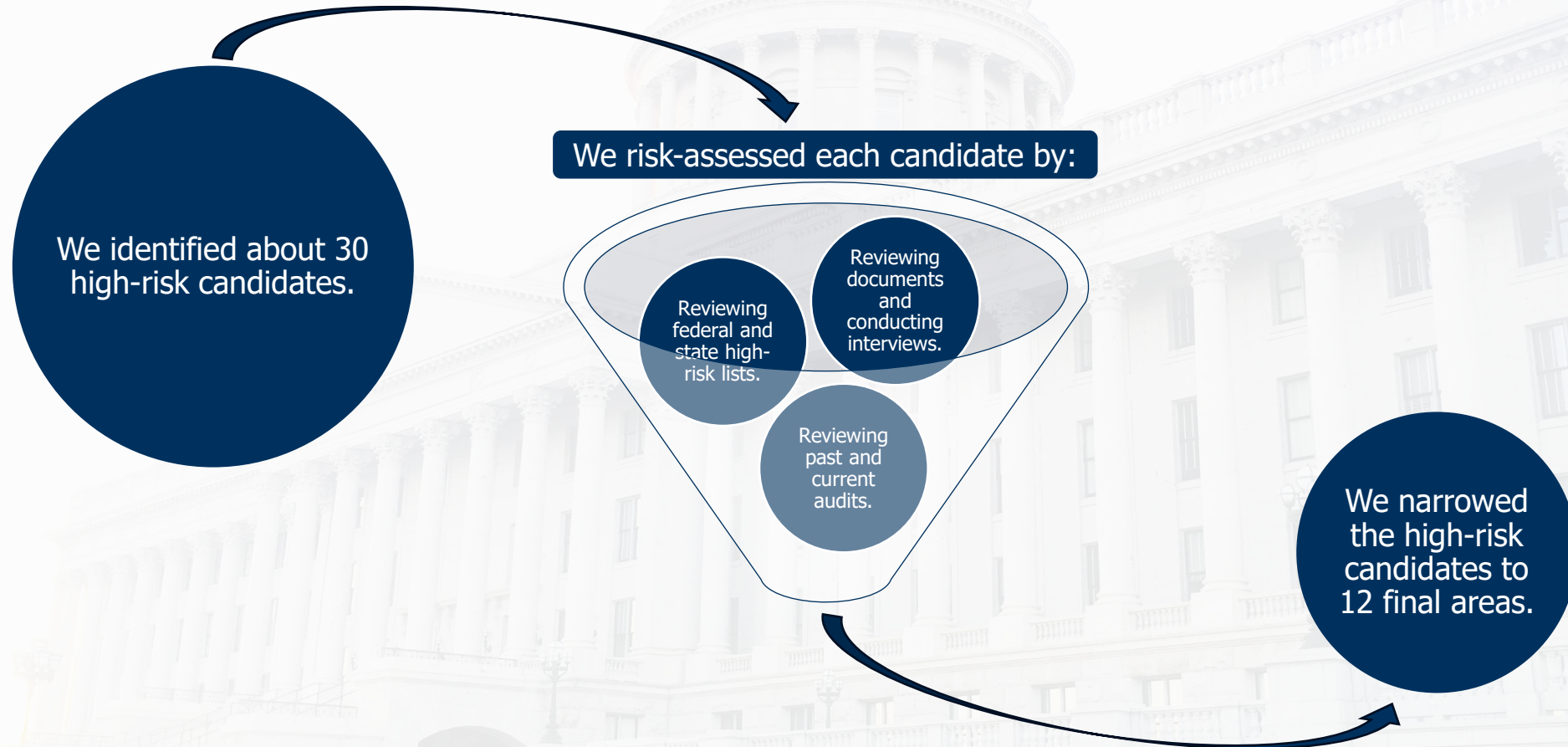




Part 2

Methodology and Ratings

Identifying the High-Risk Areas in 2023





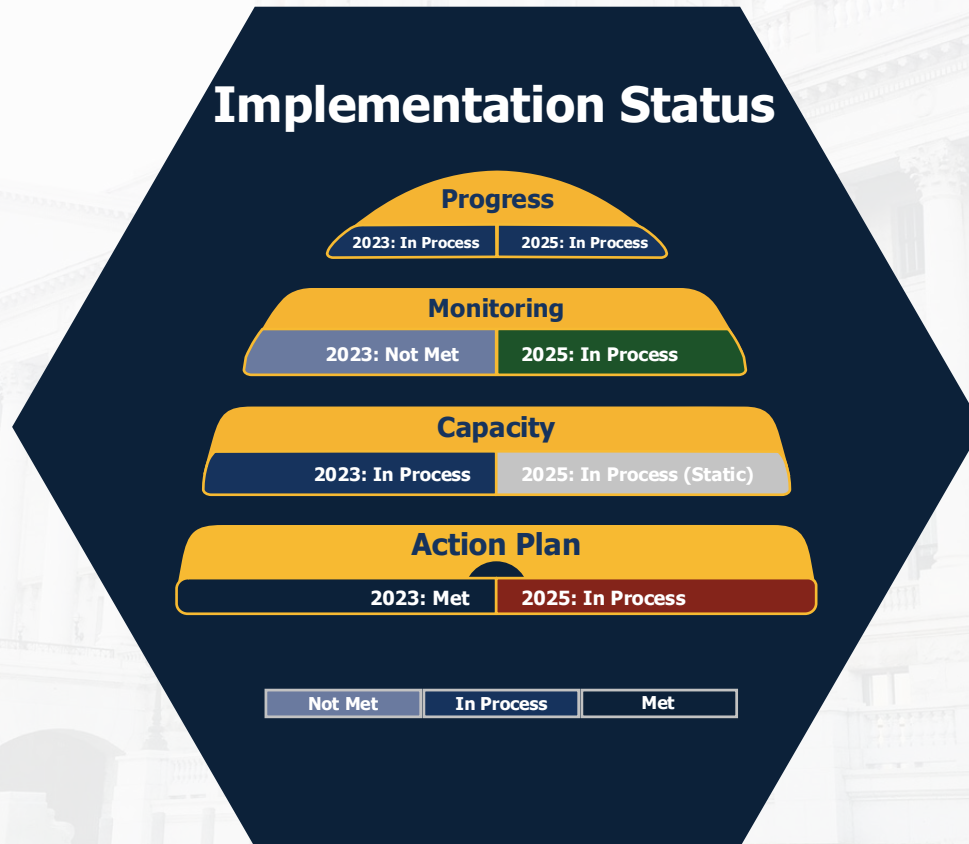
High-Risk Areas Have Shown Impact, Or Potential Impact, In At Least One of Three Main Categories





Assessing Progress in the High-Risk Areas

- Beehives provide a status update for the high-risk dimensions.



Examples

- Water Infrastructure

- Water infrastructure replacement costs are estimated to be \$55 billion through 2070.
- If water infrastructure fails, human lives would be at risk; water and sewer services could be disrupted for more than a million people for six months or longer; and millions of dollars of property could be damaged.

- Behavioral Health

- Suicide is the 2nd leading cause of death for Utahns ages 10 to 44.
- There is a behavioral health treatment shortage. About 50% of Utah adults and 48% of Utah youth with a mental illness did not receive treatment in recent years.

- Utah's Growth

- Water Needs, Housing Affordability, Adequate Transportation, and Energy Demand are all growth challenges the state is working on.



Part 3

Impacts and Lessons Learned

Impact of the High-Risk List

- It has helped our office become more involved with and provide recommendations related to some of Utah's growth concerns: behavioral health, water, energy, and housing.
- It has also highlighted how these growth concerns are interconnected and will take sustained efforts to address.
- It has contributed to the prioritization of more audits in some high-risk areas: behavioral health, state and federal revenue, cybersecurity, and education.
- It has contributed to our impact on legislation during General Sessions.

Challenges

- Prioritizing the potential high-risk areas can take professional judgment.
- Deciding the scope.
 - What's the difference between this project and a normal audit?
- "The high-risk areas generally require robust and sustained efforts over a longer-term time horizon. We will likely conduct high-risk follow-ups every three to five years."

Lessons Learned

- Be specific about your scope.
 - High-level overview of the risk areas and recommend that the Legislature prioritize full audits in the areas or
 - Staff the team with enough auditors that you can do deep dives into each of the areas.
- Two-fold strategy for updating the list.
- Make the report as accessible and digestible as possible.
 - Get legislators to notice it.
 - Website (https://olag.utleg.gov/hr_areas.jsp)



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