

Section 1. That § 4-11-7.2 be amended to read:

4-11-7.2. Not less than ten days after the date of filing the audit reports, the Department of Legislative Audit or the private auditing firm, whichever performed the audit, shall publish for two issues in each of the official papers of the school district a brief statement of the fact that the audit was made, where the audit may be found on file for public inspection, and a brief recital of the substantial items of error, irregularity, or loss which were discovered, but with enough detail so that the public is informed of the important findings of the audit. The department or firm, whichever performed the audit, shall furnish a copy of the audit report to each school district board member either by mail or via electronic communication. The expense of the publication shall be paid at the legal rate by the school district.

Section 2. That § 4-11-12 be amended to read:

4-11-12. Publication of notice of county, municipal and school district audit reports--Contents and expense of notice. Not less than ten days after the date of filing the reports on audit in any public office the auditor-general shall cause to be published for two issues in each of the official papers of any municipality, school district or county, the audit of which has been completed, a brief statement of the fact that he has made the audit and where the same may be found on file for public inspection and also a brief recital of the substantial items of error, irregularity, or loss which he has discovered but with sufficient detail so that the public may be informed of the important findings of the audit. Expense of such publication is to be paid at legal rate by the said municipality, school district, or county. Any county, city, or school district who receives an independent audit shall make the audit report available on the entity's website.

Section 3. That § 1-56 -10 be amended to read:

1-56-10. Grant agreements with nonstate agencies to be displayed on website. The grant agreement for each grant, pass-through grant, or any other award granted by a state agency to a nonstate agency after July 1, 2016, shall be displayed on the website created pursuant to § 1-27-45.

Each grant agreement shall include an attestation by the award recipient or sub-recipient that:

- (1) A conflict of interest policy is enforced within the recipient's or sub-recipient's organization;
- (2) The Internal Revenue Service Form 990 has been filed, if applicable, in compliance with federal law, and is displayed immediately after filing on the recipient's or sub-recipient's website;
- (3) An effective internal control system is employed by the recipient's or sub-recipient's organization; and
- (4) If applicable, the recipient or sub-recipient is in compliance with the federal Single Audit Act, in compliance with § 4-11-2.1, and audits are displayed on the recipient's or sub-recipient's website.

Any sub-recipient evaluation report or program evaluation report completed by a state agency for the federal government for a grant where a state agency serves as a pass through entity shall be posted on the website created pursuant to 1-27-45.

Any conflict of interest within the recipient or sub-recipient's organization must be disclosed to the state agency and displayed on the website created pursuant to § 1-27-45 with its corresponding grant agreement.

Section 4. That chapter 5-18A be amended by adding a NEW SECTION to read:

No person involved in the determination of the recipient of a grant or contract from a state agency may be awarded the grant or contract. No recipient or sub-recipient of a grant or contract from a state agency may conduct any external evaluation of the performance of the grant or contract.

Section 5. That chapter 5-18A be amended by adding a NEW SECTION to read:

Any person holding a statewide office as defined in 12-27-1, and any head of an agency in the executive branch, shall annually sign a form, as created by the Bureau of Human Resources, acknowledging that the person has reviewed the state conflict of interest policy, and disclosing any conflicts that have not previously been disclosed. The Bureau of Human Resources shall compile the forms and present them annually for review by the Government Operations and Audit Committee.