




LEGISLATIVE  
AUDITOR  
GENERAL

# The Best Practice Handbook

## A Practical Guide to Excellence for Utah Government

National Academies of Science,  
Engineering, and Medicine  
March 22, 2024



A photograph of the Utah State Capitol building, a large white neoclassical structure with a prominent dome, set against a clear blue sky. The building is framed by the branches of cherry blossom trees in full white bloom, which are in the foreground. The scene is set on a green lawn.

The mission of the Office of the Legislative Auditor General is to serve the Utah Legislature and the citizens of Utah by providing objective and credible information, in-depth analysis, findings, and conclusions that help legislators and other decision makers:

- **Improve Programs**
- **Reduce Costs**
- **Promote Accountability**



# Division of Government Excellence



Fence at the top of the hill.



Ambulance at the bottom of the hill.



# Reference Dependence And Framing



# No 'Gotcha' Auditing



The Best Practice Handbook



The Best Practice Toolbox



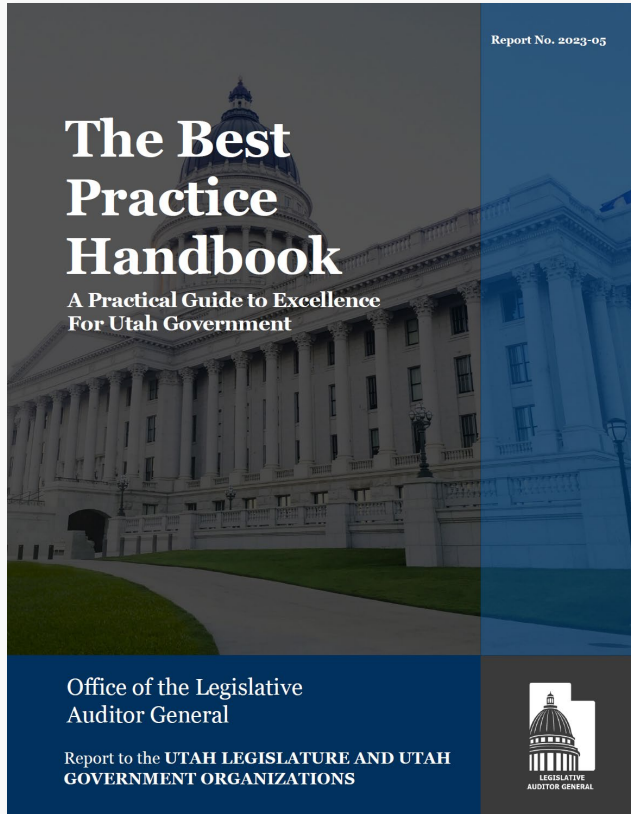
Training



# Limited Attention and Cognition

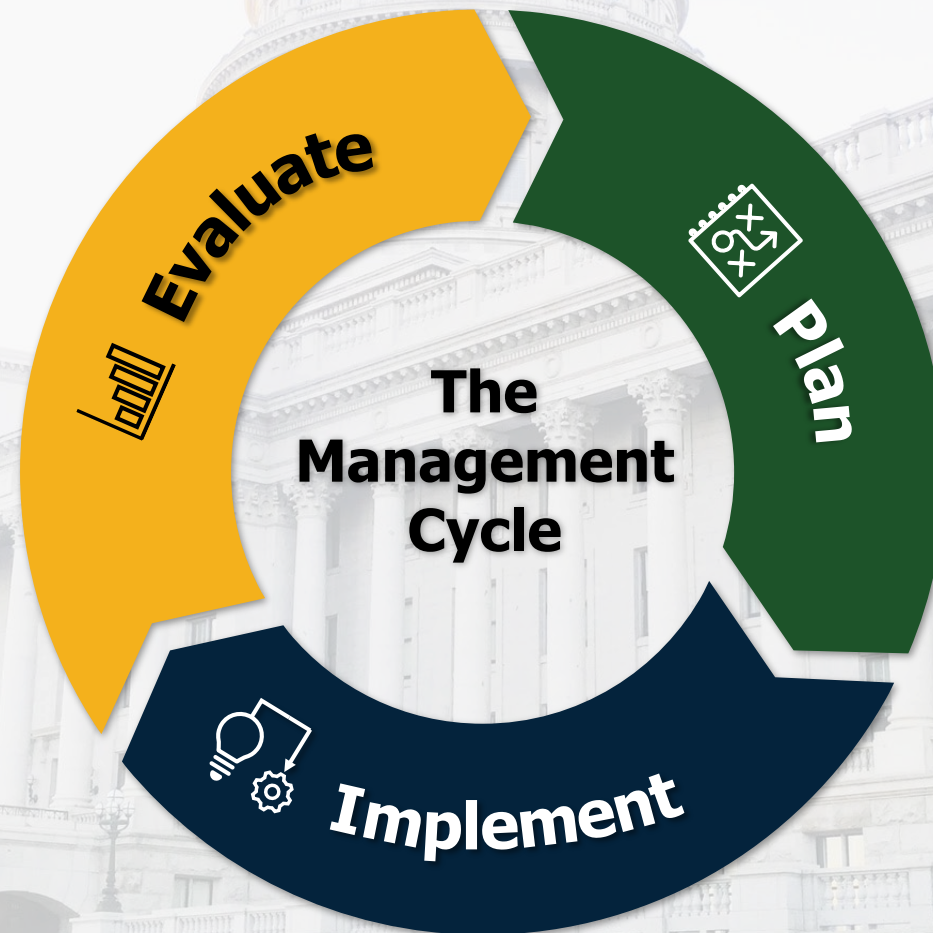


# Salience Primes



- **The Management Cycle**
- **12 Pitfalls**
- **12 Best Practices**

# Simplification





# Simplification

- Sign markers guide the reader from pitfall, to best practice, to improved outcome.

## **PITFALL:**

Weak Oversight or  
Audit Functions

## **BEST PRACTICE:**

Exercise Oversight

## **OUTCOME:**

Robust Audit and  
Monitoring  
Functions



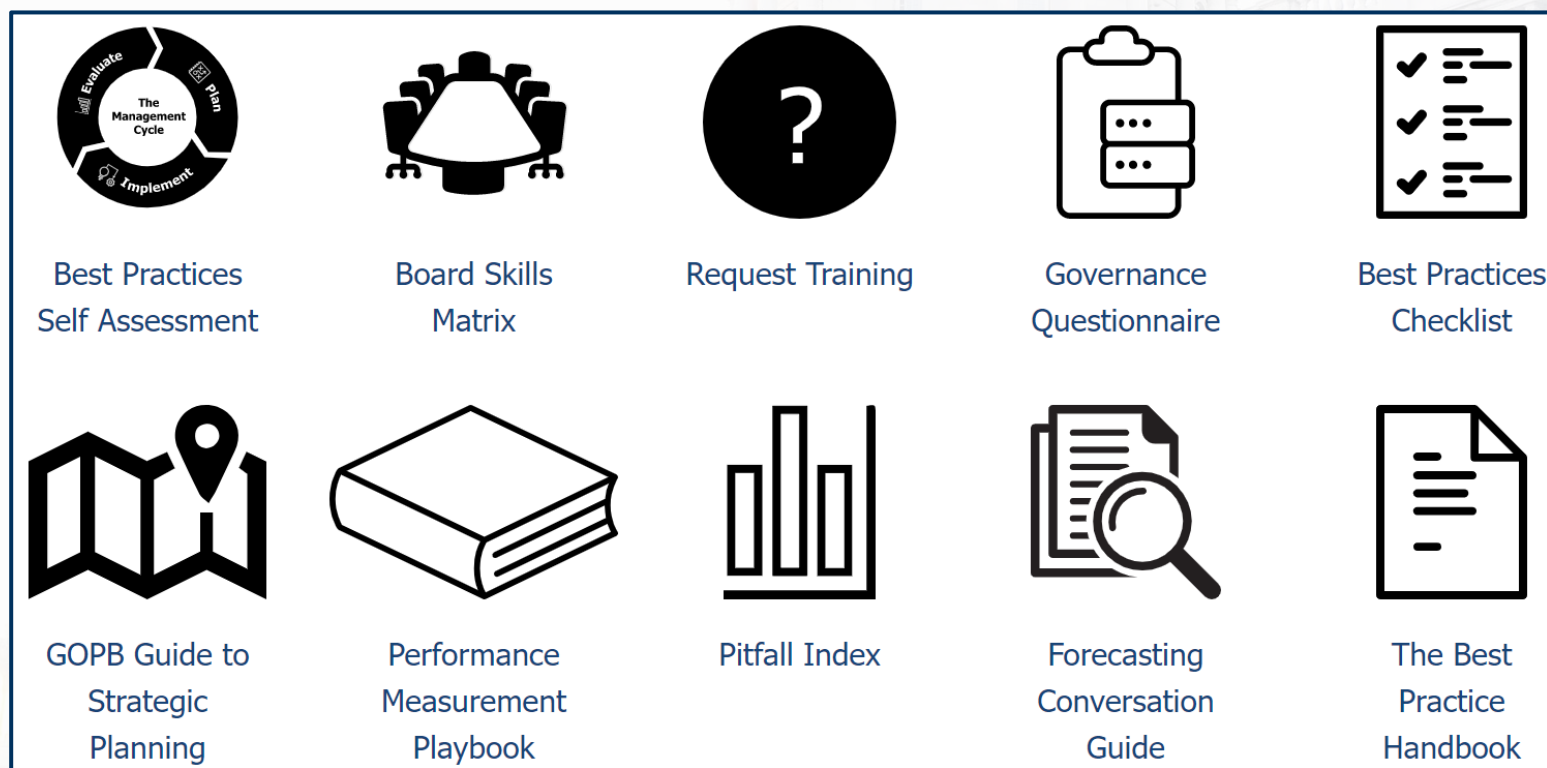


# Present Bias



# Friction and Hassle Factors

## The Best Practice Toolbox





# Thank you

- Brian Dean, [bdean@le.utah.gov](mailto:bdean@le.utah.gov)
- Brent Packer, [bpacker@le.utah.gov](mailto:bpacker@le.utah.gov)



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