

TITLE 67  
STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 7  
LEGISLATIVE SERVICES OFFICE

67-701. LEGISLATIVE SERVICES OFFICE. There is hereby created under the direction of the legislative council the legislative services office which shall carry out the professional and nonpartisan responsibilities defined in this chapter. The legislative council shall appoint a director of the legislative services office who shall serve at the pleasure of the council and who may employ such employees and engage the services of such persons and agencies as may be necessary or desirable in the performance of the legislative council's duties. Employees of the legislative services office are nonclassified, at-will employees and shall serve at the pleasure of the director.

[67-701, added 2009, ch. 52, sec. 11, p. 143.]

67-702. AUDIT FUNCTION OF LEGISLATIVE SERVICES OFFICE. (1) The legislative services office at the direction of the legislative council has authority to:

- (a) Perform an annual audit of the statewide annual financial report prepared by the state controller in accordance with generally accepted government auditing standards;
- (b) Perform an annual audit of federal financial assistance provided to the state that meets the requirements established by the federal government;
- (c) Perform a management review of each executive department of state government at least once in a three (3) year period. Management reviews shall cover the period since the last review and may include evaluation of internal controls over financial and program activities and other matters related to the department's operations;
- (d) Provide audit services to any unit of state government or public institution that requests services, if authorized by the legislative council;
- (e) Report to the attorney general all facts that may indicate malfeasance, illegal expenditure of public funds, or misappropriation of public funds or public property for such investigation or action, civil or criminal, as the attorney general may deem necessary. The governor and state controller shall also be notified when the report is made to the attorney general pursuant to this subsection. The legislature shall be informed through the regular audit process pursuant to section [67-429](#), Idaho Code;
- (f) Perform an audit of any local governmental entity, as defined in section [67-1076](#), Idaho Code, at the request of the legislative council or the committee on uniform accounting and transparency for local governmental entities established in section [67-448](#), Idaho Code; and
- (g) Report to the legislature annually no later than February 1 of each year on all land exchanged by the state board of land commissioners pursuant to section [58-138](#), Idaho Code, during the preceding year and all appraisals and review appraisals conducted on such state endowment land exchanges pursuant to the provisions of section [58-138](#), Idaho Code.

(2) The legislative council reserves the right to audit or examine any and every fund in the state treasury and any institution, association, board, or other defined entity created by, or that receives an appropriation from, the legislature.

[67-702, added 2009, ch. 52, sec. 11, p. 143; am. 2014, ch. 246, sec. 2, p. 616; am. 2021, ch. 89, sec. 20, p. 314.]

67-703. BUDGET AND POLICY ANALYSIS -- FUNCTION OF LEGISLATIVE SERVICES OFFICE. The legislative services office at the direction of the legislative council has authority to:

(1) Provide the legislature with research and analysis of current and projected state revenue, state expenditure and state tax expenditures;

(2) Provide the legislature with a report analyzing the governor's proposed levels of revenue and expenditures for budgets and supplemental budget requests submitted to the legislature;

(3) Provide an analysis of the impact of the governor's proposed revenue and expenditure plans for the next fiscal year;

(4) Review and evaluate requests for appropriations, including proposed plans and policies related to such requests, and make recommendations to the joint finance-appropriations committee and the legislature in relation thereto;

(5) Prepare draft legislation, statements of purpose and fiscal notes that individually or collectively represent motions affirmatively voted upon by the senate finance and house of representatives appropriations committees to provide each state agency with an annual budget;

(6) Have access, with or without prior notice, during regular operating hours to any records or other documents maintained by any state agency relating to their expenditures, revenues, operations and structure;

(7) Conduct research on matters of economic and fiscal policy and report to the legislature on the result of the research;

(8) Provide economic reports and studies on the state of the state's economy, including trends and forecasts for consideration by the legislature;

(9) Conduct budget and tax studies and provide general fiscal and budgetary information;

(10) Review and make recommendations on the operation of state programs in order to appraise the implementation of state laws regarding the expenditure of funds and to recommend means of improving their efficiency;

(11) Recommend to the legislature changes in the mix of revenue sources for programs, in the percentage of state expenditures devoted to major programs, and in the role of the legislature in overseeing state government expenditures and revenue projections;

(12) Make a continuing study and investigation of the building needs of the government of the state of Idaho, including, but not limited to, the following: the current and future requirements of new buildings, the maintenance of existing buildings, rehabilitating and remodeling of old buildings, the planning of administrative offices, and exploring the methods of financing buildings and related costs;

(13) Conduct studies of state and local finances, analyzing and making recommendations to the legislature on issues including levels of state support for political subdivisions, basic levels of local need, balances of local revenues and options, relationship of local taxes to individuals' abilities to pay and financial reporting by political subdivisions; and

(14) Develop and make available to the legislature and its standing or special legislative committees such fiscal information as will assist the legislature or any legislative committee in its deliberations.

[67-703, added 2009, ch. 52, sec. 11, p. 143.]

67-704. RESEARCH AND LEGISLATION -- FUNCTION OF LEGISLATIVE SERVICES OFFICE. (1) The legislative services office at the direction of the legislative council shall have authority to prepare or assist in the preparation or amendment of legislative bills at the request of any committee or member of the senate or house of representatives. Upon request from the governor, lieutenant governor, attorney general, state controller, secretary of state, superintendent of public instruction or state treasurer, the legislative services office at the direction of the legislative council shall have authority to prepare legislative bills for such constitutional officer.

(2) In administering this section the legislative services office shall establish and maintain a legislative reference library.

(3) The legislative services office shall review and analyze administrative rules in accordance with section [67-454](#), Idaho Code, and perform other duties as required by the legislative council.

(4) The legislative services office is directed to furnish such secretarial and other staff assistance as the citizens' committee on legislative compensation and the redistricting commission may require in the performance of their duties.

[67-704, added 2009, ch. 52, sec. 11, p. 144; am. 2009, ch. 224, sec. 1, p. 704.]