

17-36-38 Presentation of annual report by independent auditor.

The annual report required by Section 17-36-37 may be satisfied by a county by the presentation of the report of the independent auditor on the results of operations for the year and financial condition at the midpoint of the fiscal period or at the close of the fiscal period if it is prepared in conformity with the uniform system of budgeting, accounting, and reporting.

Amended by Chapter 300, 1999 General Session