

**17-36-41 Analysis and evaluation of accounting practices and systems by state auditor --
Regional accounting services.**

- (1) The state auditor shall analyze and evaluate the accounting practices and systems used by the counties and provide advice and consultation to them in improving and updating their practices and systems.
- (2) Any county or group or association of counties may by agreement pursuant to the Interlocal Co-operation Act provide accounting services upon a regional basis for other counties or other local governmental units. The state auditor shall evaluate the county or other organization's ability to provide such service and shall periodically review the internal controls maintained by such a county or organization.

Amended by Chapter 73, 1983 General Session