

**17-36-4 State auditor -- Duties.**

- (1) The state auditor shall:
  - (a) prescribe a uniform system of fiscal procedures for the several counties;
  - (b) conduct a constant review and modification of such procedures to improve them;
  - (c) prepare and supply each county budget officer with suitable budget forms; and
  - (d) prepare instructional materials, conduct training programs, and render other services deemed necessary to assist counties in implementing the uniform system.
- (2) The uniform system of procedure may include reasonable exceptions and modifications applicable to counties with a population of 25,000 or less, such population to be determined by the Utah Population Work Committee. Counties may expand the uniform system to serve better their needs. Deviations from or alterations to the basic prescribed classification system for the identity of funds and accounts should not be made.

Amended by Chapter 413, 2013 General Session