

51-2a-403 General Fund reimbursed for accounting report of nonappropriated activities -- Amount of reimbursement.

- (1) The General Fund shall be reimbursed by the entity for which an audit, review, or compilation are in whole or in part performed, whenever the state auditor or legislative auditor general is required by law or constitutional provision to perform that audit, review, or compilation or cause that audit, review, or compilation to be made for any office, department, division, board, agency, commission, council, authority, institution, hospital, school, college, university, or other instrumentality of the state or any of its political subdivisions for nonappropriated activities including associated students' accounts, auxiliary enterprise funds, nonprofit corporations, contracts with the federal government, federal grants-in-aid, and federal assistance programs.
- (2)
 - (a) The reimbursement amount shall be a pro rata share of that auditor's total cost, based upon a time-spent factor.
 - (b) An audit includes an audit of state-appropriated funds.
 - (i) If state-appropriated funds are not involved in the accounting report, the reimbursement may not be less than the average hourly cost of the operations of that auditor's office nor more than the average rate attainable from certified public accounting firms performing similar services for this state.
 - (ii) Reimbursement charges may be negotiated with that auditor's office within these limitations.

Enacted by Chapter 206, 2004 General Session