

County Auditor Modifications

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jordan D. Teuscher

Senate Sponsor: Lincoln Fillmore

LONG TITLE

General Description:

This bill amends provisions related to a county auditor in a county of the first class.

Highlighted Provisions:

This bill:

- establishes professional requirements for a county auditor in a county of the first class or a candidate seeking the office of county auditor in a county of the first class; and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

17-16-1, as last amended by Laws of Utah 2013, Chapter 237

17-19a-102, as last amended by Laws of Utah 2023, Chapter 178

17-19a-202, as last amended by Laws of Utah 2023, Chapter 178

20A-1-508, as last amended by Laws of Utah 2022, Chapters 13, 166 and 177

ENACTS:

17-19a-201.5, Utah Code Annotated 1953

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **17-16-1** is amended to read:

17-16-1 . Eligibility and residency requirements for county, district, precinct, or prosecution district office.

(1) [~~A person~~] An individual filing a declaration of candidacy for a county, district,

precinct, or prosecution district office shall:

(a) be a United States citizen;

(b) except as provided in Section 20A-1-509.2 with respect to the office of county attorney or district attorney, as of the date of the election, have been a resident for at least one year of the county, district, precinct, or prosecution district in which the [person] individual seeks office;[and]

(c) be a registered voter in the county, district, precinct, or prosecution district in which the [person] individual seeks office[-] ; and

(d) if the individual is filing a declaration of candidacy for the office of county auditor in a county of the first class, meet the qualifications described in Section 17-19a-201.5.

(2)(a) A county, district, precinct, or prosecution district officer shall maintain residency within the county, district, precinct, or prosecution district in which the officer was elected during the officer's term of office.

(b) If a county, district, precinct, or prosecution district officer establishes the officer's principal place of residence as provided in Section 20A-2-105 outside the county, district, precinct, or prosecution district in which the officer was elected, the office is automatically vacant.

Section 2. Section **17-19a-102** is amended to read:

17-19a-102 . Definitions.

As used in this chapter:

(1) "Account" or "accounting" means:

(a) the systematic recording, classification, or summarizing of a financial transaction or event; and

(b) the interpretation or presentation of the result of an action described in Subsection (1)(a).

(2)(a) "Accounting services" means the creation, modification, or deletion of transactions and records in a financial accounting system, including the preparation of a county's annual financial report.

(b) "Accounting services" does not include the creation of a purchase order.

(3) "Audit" or "auditing" means an examination that is a formal analysis of a county account or county financial record:

(a) to verify accuracy, completeness, or compliance with an internal control;

(b) to give a fair presentation of a county's financial status; and

(c) that conforms to the uniform classification of accounts established by the state

auditor.

(4) "Book" means a financial record of the county, regardless of a record's format.

(5)(a) "Budget" or "budgeting" means the preparation or presentation of a proposed or tentative budget as provided in Chapter 36, Uniform Fiscal Procedures Act for Counties.

(b) "Budget" or "budgeting" includes:

(i) a revenue projection;

(ii) a budget request compilation; or

(iii) the performance of an activity described in Subsection (5)(b)(i) or (ii).

(6)(a) "Claim" means under the color of law:

(i) a demand presented for money or damages; or

(ii) a cause of action presented for money or damages.

(b) "Claim" does not mean a routine, uncontested, or regular payment, including a bill, purchase, or payroll.

(7)(a) "County auditor" means the county officer elected as the county auditor under Section 17-53-101.

(b) "County auditor" includes ~~[a person]~~ an individual given the title of county controller under Subsection ~~[17-19a-202(6)]~~ 17-19a-202(4).

(8) "County executive" means the elected chief executive officer of a county.

(9) "Performance audit" means an assessment of whether a county office, officer, department, division, court, or entity, or any related county program is:

(a) managing public resources and exercising authority in compliance with law and policy;

(b) achieving objectives and desired outcomes; and

(c) providing services effectively, efficiently, economically, ethically, and equitably.

Section 3. Section **17-19a-201.5** is enacted to read:

17-19a-201.5 . Qualifications for a county auditor in a county of the first class.

(1) In a county of the first class, in addition to the requirements described in Section 17-16-1, an individual filing a declaration of candidacy for the office of county auditor, an individual elected to the office of county auditor, or an interim replacement appointed under Subsection 20A-1-508(3), shall have one or more of the following professional certifications active and in good standing:

(a) certified public accountant;

(b) certified internal auditor;

- (c) certified fraud examiner;
- (d) certified management accountant; or
- (e) certified information systems auditor.

(2) Subsection (1) does not apply to any other position within an auditor's office, except that a chief deputy or other individual filling the vacancy of an elected auditor in a county of the first class may not be appointed as an interim replacement under Subsection 20A-1-508(3) unless the individual meets the qualifications of Subsection (1) and Section 17-16-1.

Section 4. Section **17-19a-202** is amended to read:

17-19a-202 . Duties and services.

(1) A county auditor shall perform:

- ~~[(1)]~~ (a) in accordance with Section 17-19a-205, an accounting duty or service described in this chapter or otherwise required by law;
- ~~[(2)]~~ (b) an auditing duty or service described in this chapter or otherwise required by law; and
- ~~[(3)]~~ (c) other duties as may be required by law.

~~[(4)]~~ (2) A county auditor may conduct, in relation to any county office, officer, department, division, court, or entity, as the county auditor deems necessary, the following duties and services:

- (a) financial audits;
- (b) attestation-level examinations, reviews, and agreed-upon procedures engagements or reviews of financial statements;
- (c) subject to Section 17-19a-206, performance audits;
- (d) subject to Section 17-19a-205, accounting services; and
- (e) other duties as required by law.

~~[(5)]~~ (3) In a county of the first class, the county auditor shall conduct the services under Subsections ~~[(4)(a)]~~ (2)(a) through (c) in accordance with generally accepted government auditing standards.

~~[(6)]~~ (4) A county legislative body may change the title of county auditor to county controller for a county auditor's office that predominantly performs accounting services.

~~[(7)]~~ (5) The county auditor may not conduct the services described in Subsections ~~[(4)(a)]~~ (2)(a) through (c) with respect to the auditor's own office, accounts, or financial records.

~~[(8)]~~ (6) Nothing in this chapter limits a county legislative body's authority under Section 17-53-212 or a county executive's authority under Section 17-53-303.

Section 5. Section **20A-1-508** is amended to read:

20A-1-508 . Midterm vacancies in county elected offices -- Temporary manager

-- Interim replacement.

(1) As used in this section:

(a)(i) "County offices" includes the county executive, members of the county legislative body, the county treasurer, the county sheriff, the county clerk, the county auditor, the county recorder, the county surveyor, and the county assessor.

(ii) "County offices" does not include the office of county attorney, district attorney, or judge.

(b) "Party liaison" means the political party officer designated to serve as a liaison with each county legislative body on all matters relating to the political party's relationship with a county as required by Section 20A-8-401.

(2)(a) Except as provided in Subsection (2)(d), until a county legislative body appoints an interim replacement to fill a vacant county office under Subsection (3), the following shall temporarily discharge the duties of the county office as a temporary manager:

(i) for a county office with one chief deputy, the chief deputy;

(ii) for a county office with more than one chief deputy:

(A) the chief deputy with the most cumulative time served as a chief deputy for the county office; or

(B) notwithstanding Subsection (2)(a)(ii)(A), if, before the vacating county officer vacates the office, the county officer files with the county clerk a written statement designating one of the county officer's chief deputies to discharge the duties of the county office in the event the county officer vacates the office, the designated chief deputy; or

(iii) for a county office without a chief deputy:

(A) if one management-level employee serving under the county office has a higher-seniority management level than any other employee serving under the county office, that management-level employee;

(B) if two or more management-level employees serving under the county office have the same and highest-seniority management level, the highest-seniority management-level employee with the most cumulative time served in the employee's current position; or

(C) notwithstanding Subsection (2)(a)(iii)(A) or (B), if, before the vacating county

- 165 officer vacates the office, the county officer files with the county clerk a
166 written statement designating one of the county officer's employees to
167 discharge the county officer's duties in the event the county officer vacates the
168 office, the designated employee.
- 169 (b) Except as provided in Subsection (2)(c), a temporary manager described in
170 Subsection (2)(a) who temporarily discharges the duties of a county office holds the
171 powers and duties of the county office until the county legislative body appoints an
172 interim replacement under Subsection (3).
- 173 (c) The temporary manager described in Subsection (2)(a) who temporarily discharges
174 the duties of a county office:
- 175 (i) may not take an oath of office for the county office as a temporary manager;
176 (ii) shall comply with Title 17, Chapter 36, Uniform Fiscal Procedures Act for
177 Counties, and the county's budget ordinances and policies;
178 (iii) unless approved by the county legislative body, may not change the
179 compensation of an employee;
180 (iv) unless approved by the county legislative body, may not promote or demote an
181 employee or change an employee's job title;
182 (v) may terminate an employee only if the termination is conducted in accordance
183 with:
- 184 (A) personnel rules described in Subsection 17-33-5(4) that are approved by the
185 county legislative body; and
186 (B) applicable law;
- 187 (vi) unless approved by the county legislative body, may not exceed by more than 5%
188 an expenditure that was planned before the county office for which the temporary
189 manager discharges duties was vacated;
- 190 (vii) except as provided in Subsection (2)(c)(viii), may not receive a change in title or
191 compensation; and
192 (viii) if approved by the county legislative body, may receive a performance award
193 after:
- 194 (A) the county legislative body appoints an interim replacement under Subsection
195 (3); and
196 (B) the interim replacement is sworn into office.
- 197 (d) This Subsection (2) does not apply to a vacancy in the office of county legislative
198 body member.

(3)(a) Until a replacement is selected as provided in this section and has qualified, the county legislative body shall appoint an interim replacement to fill the vacant office by following the procedures and requirements of this Subsection (3).

(b) In addition to this Subsection (3), an interim replacement appointed to the office of county auditor in a county of the first class is subject to the requirements described in Section 17-19a-201.5.

~~[(b)]~~ (c)(i) To appoint an interim replacement, the county legislative body shall, within 10 days after the day on which the vacancy occurs, give notice of the vacancy to the party liaison of the same political party of the prior office holder and invite that party liaison to submit the name of an individual to fill the vacancy.

(ii) That party liaison shall, before 5 p.m. within 30 days after the day on which the liaison receives the notice described in Subsection ~~[(3)(b)(i)]~~ (3)(c)(i), or if the party liaison does not receive the notice, before 5 p.m. within 40 days after the day on which the vacancy occurs, submit to the county legislative body the name of an individual the party selects in accordance with the party's constitution or bylaws to serve as the interim replacement.

(iii) The county legislative body shall, no later than five days after the day on which a party liaison submits the name of the individual to serve as the interim replacement, appoint the individual to serve out the unexpired term.

~~[(e)]~~ (d)(i) If the county legislative body fails to appoint an interim replacement to fill the vacancy in accordance with Subsection ~~[(3)(b)(iii)]~~ (3)(c)(iii), the county clerk shall, no later than five days after the day of the deadline described in Subsection ~~[(3)(b)(iii)]~~ (3)(c)(iii), send to the governor a letter that:

(A) informs the governor that the county legislative body has failed to appoint a replacement within the statutory time period; and

(B) contains the name of the individual submitted by the party liaison to fill the vacancy.

(ii) The governor shall, within 10 days after the day on which the governor receives the letter described in Subsection ~~[(3)(e)(i)]~~ (3)(d)(i), appoint the individual named by the party liaison as an interim replacement to fill the vacancy.

~~[(d)]~~ (e) An individual appointed as interim replacement under this Subsection (3) shall hold office until a successor is elected and has qualified.

(4)(a) The requirements of this Subsection (4) apply to all county offices that become vacant if:

- 233 (i) the vacant office has an unexpired term of two years or more; and
234 (ii) the vacancy occurs after the election at which the officeholder was elected, but
235 before the first day of the declaration of candidacy filing period described in
236 Section 20A-9-201.5.
- 237 (b)(i) When the conditions described in Subsection (4)(a) are met, the county clerk
238 shall as soon as practicable, but no later than 180 days before the next regular
239 general election, notify the public and each registered political party that the
240 vacancy exists.
- 241 (ii) An individual intending to become a party candidate for the vacant office shall
242 file a declaration of candidacy in accordance with:
- 243 (A) Chapter 9, Part 2, Candidate Qualifications and Declarations of Candidacy;
244 and
245 (B) for a county commission office, Subsection 17-52a-201(6) or 17-52a-202(6),
246 if applicable.
- 247 (iii) An individual who is nominated as a party candidate, who qualifies as an
248 unaffiliated candidate for the vacant office under Chapter 9, Part 5, Candidates not
249 Affiliated with a Party, or who qualifies as a write-in candidate for the vacant
250 office under Chapter 9, Part 6, Write-in Candidates, shall run in the regular
251 general election.
- 252 (5)(a) The requirements of this Subsection (5) apply to all county offices that become
253 vacant if:
- 254 (i) the vacant office has an unexpired term of two years or more; and
255 (ii) the vacancy occurs on or after the first day of the declaration of candidacy filing
256 period described in Section 20A-9-201.5, but more than 75 days before the regular
257 primary election.
- 258 (b) When the conditions described in Subsection (5)(a) are met, the county clerk shall as
259 soon as practicable, but no later than 70 days before the next regular primary
260 election, notify the public and each registered political party:
- 261 (i) that the vacancy exists; and
262 (ii) of the deadlines described in Subsection (5)(c)(i) and the deadlines established
263 under Subsection (5)(d)(ii).
- 264 (c)(i) An individual intending to become a party candidate for a vacant office shall,
265 within five days after the day on which the notice is given, ending at the close of
266 normal office hours on the fifth day, file a declaration of candidacy for the vacant

office in accordance with:

(A) Chapter 9, Part 2, Candidate Qualifications and Declarations of Candidacy;

and

(B) for a county commission office, Subsection 17-52a-201(6) or 17-52a-202(6),

if applicable.

(ii) The county central committee of each party shall:

(A) select a candidate or candidates from among those qualified candidates who have filed declarations of candidacy; and

(B) certify the name of the candidate or candidates to the county clerk as soon as practicable, but before 5 p.m. no later than 60 days before the day of the regular primary election.

(d)(i) Except as provided in Subsection (5)(d)(ii), an individual intending to become a candidate for a vacant office who does not wish to affiliate with a registered political party shall file a verified certificate of nomination described in Section 20A-9-502 with the county clerk in accordance with Chapter 9, Part 5, Candidates not Affiliated with a Party.

(ii)(A) The county clerk shall establish, in the clerk's reasonable discretion, a deadline that is before 5 p.m. no later than 65 days before the day of the next regular general election by which an individual who is not affiliated with a registered political party is required to submit a certificate of nomination under Subsection (5)(d)(i).

(B) The county clerk shall establish the deadline described in Subsection (5)(d)(ii)(A) in a manner that gives an unaffiliated candidate an equal opportunity to access the regular general election ballot.

(e) An individual who is nominated as a party candidate for the vacant office, who qualifies as an unaffiliated candidate for the vacant office under Chapter 9, Part 5, Candidates not Affiliated with a Party, or who qualifies as a write-in candidate for the vacant office under Chapter 9, Part 6, Write-in Candidates, shall run in the regular general election.

(6)(a) The requirements of this Subsection (6) apply to all county offices that become vacant:

(i) if the vacant office has an unexpired term of two years or more; and

(ii) when 75 days or less remain before the day of the regular primary election but more than 65 days remain before the day of the regular general election.

(b) When the conditions described in Subsection (6)(a) are met, the county clerk shall, as soon as practicable, notify the public and each registered political party:

(i) that the vacancy exists; and

(ii) of the deadlines established under Subsection (6)(d).

(c)(i) Before the deadline that the county clerk establishes under Subsection (6)(d)(i)(A), the county central committee of each registered political party that wishes to submit a candidate for the office shall certify the name of one candidate to the county clerk for placement on the regular general election ballot.

(ii) Before the deadline that the county clerk establishes under Subsection (6)(d)(i)(B), a candidate who does not wish to affiliate with a registered political party shall file a verified certificate of nomination described in Section 20A-9-502 with the county clerk in accordance with Chapter 9, Part 5, Candidates not Affiliated with a Party.

(iii) Before the deadline that the county clerk establishes under Subsection (6)(d)(i)(C), a write-in candidate shall submit to the county clerk a declaration of candidacy described in Section 20A-9-601.

(d)(i) The county clerk shall establish, in the clerk's reasonable discretion, deadlines that are before 5 p.m. no later than 65 days before the day of the next regular general election by which:

(A) a registered political party is required to certify a name under Subsection (6)(c)(i);

(B) an individual who does not wish to affiliate with a registered political party is required to submit a certificate of nomination under Subsection (6)(c)(ii); and

(C) a write-in candidate is required to submit a declaration of candidacy under Subsection (6)(c)(iii).

(ii) The county clerk shall establish deadlines under Subsection (6)(d)(i) in a manner that gives an unaffiliated candidate or a write-in candidate an equal opportunity to access the regular general election ballot.

(e) An individual who is certified as a party candidate for the vacant office, who qualifies as an unaffiliated candidate for the vacant office under Chapter 9, Part 5, Candidates not Affiliated with a Party, or who qualifies as a write-in candidate for the vacant office under Chapter 9, Part 6, Write-in Candidates, shall run in the regular general election.

(7)(a) The requirements of this Subsection (7) apply to all county offices that become

335 vacant:

336 (i) if the vacant office has an unexpired term of less than two years; or

337 (ii) if the vacant office has an unexpired term of two years or more but 65 days or
338 less remain before the day of the next regular general election.

339 (b)(i) When the conditions described in Subsection (7)(a) are met, the county
340 legislative body shall as soon as practicable, but no later than 10 days after the day
341 on which the vacancy occurs, give notice of the vacancy to the party liaison of the
342 same political party as the prior office holder and invite that party liaison to
343 submit the name of an individual to fill the vacancy.

344 (ii) That party liaison shall, before 5 p.m. within 30 days after the day on which the
345 party liaison receives the notice described in Subsection (7)(b)(i), or if the party
346 liaison does not receive the notice, before 5 p.m. no later than 40 days after the
347 day on which the vacancy occurs, submit to the county legislative body the name
348 of an individual to fill the vacancy.

349 (iii) The county legislative body shall, no later than five days after the day on which a
350 party liaison submits the name of the individual to fill the vacancy, appoint the
351 individual to serve out the unexpired term.

352 (c)(i) If the county legislative body fails to appoint an individual to fill the vacancy in
353 accordance with Subsection (7)(b)(iii), the county clerk shall send to the governor
354 a letter that:

355 (A) informs the governor that the county legislative body has failed to appoint an
356 individual to fill the vacancy within the statutory time period; and

357 (B) contains the name of the individual submitted by the party liaison to fill the
358 vacancy.

359 (ii) The governor shall, within 10 days after the day on which the governor receives
360 the letter described in Subsection (7)(c)(i), appoint the individual named by the
361 party liaison to fill the vacancy.

362 (d) An individual appointed to fill the vacancy under this Subsection (7) shall hold office
363 until a successor is elected and has qualified.

364 (8) Except as otherwise provided by law, the county legislative body may appoint
365 replacements to fill all vacancies that occur in those offices filled by appointment of the
366 county legislative body.

367 (9) Nothing in this section prohibits a candidate that does not wish to affiliate with a
368 political party from filing a certificate of nomination for a vacant office within the same

369 time limits as a candidate that is affiliated with a political party.
370 (10)(a) Each individual elected under Subsection (4), (5), or (6) to fill a vacancy in a
371 county office shall serve for the remainder of the unexpired term of the individual
372 who created the vacancy and until a successor is elected and qualified.
373 (b) Nothing in this section may be construed to contradict or alter the provisions of
374 Section 17-16-6.
375 Section 6. **Effective Date.**
376 This bill takes effect on May 7, 2025.