

HB0235S01 compared with HB0235

{Omitted text} shows text that was in HB0235 but was omitted in HB0235S01

inserted text shows text that was not in HB0235 but was inserted into HB0235S01

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

1
.
.
.
.
.
2
3
4
5
6
7
8
10
10
11
12
13
16
17

County Auditor Modifications

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jordan D. Teuscher

Senate Sponsor:

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

- ▶ ~~{provides that a county auditor in a county of the first class has authority to operate independently from other county officials and departments.}~~

- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

None

AMENDS:

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

HB0235

HB0235 compared with HB0235S01

18 **17-19a-102** , as last amended by Laws of Utah 2023, Chapter 178 , as last amended by Laws of
Utah 2023, Chapter 178

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

20 ENACTS:

21 **17-19a-201.5** , Utah Code Annotated 1953 , Utah Code Annotated 1953

22

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

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

25 **17-16-1. Eligibility and residency requirements for county, district, precinct, or prosecution
district office.**

28 (1) ~~[A person]~~ An individual filing a declaration of candidacy for a county, district, precinct, or
prosecution district office shall:

30 (a) be a United States citizen;

31 (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]~~

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

37 (d) if the {person} 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.

39 (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.

42 (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.

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

46 **17-19a-102. Definitions.**

As used in this chapter:

HB0235 compared with HB0235S01

- 49 (1) "Account" or "accounting" means:
- 50 (a) the systematic recording, classification, or summarizing of a financial transaction or event; and
- 52 (b) the interpretation or presentation of the result of an action described in Subsection (1)(a).
- 54 (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.
- 57 (b) "Accounting services" does not include the creation of a purchase order.
- 58 (3) "Audit" or "auditing" means an examination that is a formal analysis of a county account or county financial record:
- 60 (a) to verify accuracy, completeness, or compliance with an internal control;
- 61 (b) to give a fair presentation of a county's financial status; and
- 62 (c) that conforms to the uniform classification of accounts established by the state auditor.
- 64 (4) "Book" means a financial record of the county, regardless of a record's format.
- 65 (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.
- 68 (b) "Budget" or "budgeting" includes:
- 69 (i) a revenue projection;
- 70 (ii) a budget request compilation; or
- 71 (iii) the performance of an activity described in Subsection (5)(b)(i) or (ii).
- 72 (6)
- . (a) "Claim" means under the color of law:
- 73 (i) a demand presented for money or damages; or
- 74 (ii) a cause of action presented for money or damages.
- 75 (b) "Claim" does not mean a routine, uncontested, or regular payment, including a bill, purchase, or payroll.
- 77 (7)
- . (a) "County auditor" means the county officer elected as the county auditor under Section 17-53-101.
- 79 (b) "County auditor" includes ~~[a person]~~ an individual given the title of county controller under Subsection ~~[17-19a-202(6)]~~ 17-19a-202(4).
- 81 (8) "County executive" means the elected chief executive officer of a county.

HB0235 compared with HB0235S01

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

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

86 (b) achieving objectives and desired outcomes; and

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

87 Section 3. Section 3 is enacted to read:

88 **17-19a-201.5. Qualifications for a county auditor in a county of the first class.**

In addition to the requirements described in Section 17-16-1, {~~a person~~} an individual filing a
declaration of candidacy for the office of county auditor in a county of the first class {~~shall have~~}

, or an

individual elected or appointed to the office of county auditor in a county of the first class,

shall have one or more of the following professional certifications active and in good standing:

93 (1) Certified Public Accountant;

94 (2) Certified Internal Auditor;

95 (3) Certified Fraud Examiner;

96 (4) Certified Management Accountant; or

97 (5) Certified Information Systems Auditor.

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

99 **17-19a-202. Duties and services.**

100 (1) A county auditor shall perform:

101 [(1)] (a) in accordance with Section 17-19a-205, an accounting duty or service described in this chapter
or otherwise required by law;

103 [(2)] (b) an auditing duty or service described in this chapter or otherwise required by law; and

105 [(3)] (c) other duties as may be required by law.

106 [(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:

109 (a) financial audits;

110 (b) attestation-level examinations, reviews, and agreed-upon procedures engagements or reviews of
financial statements;

112 (c) subject to Section 17-19a-206, performance audits;

113 (d) subject to Section 17-19a-205, accounting services; and

HB0235 compared with HB0235S01

- 114 (e) other duties as required by law.
- 115 [(5)] (3) In a county of the first class, the county auditor shall{.}
- 116 {(a)} conduct the services under Subsections [(4)(a)] (2)(a) through (c) in accordance with generally
accepted government auditing standards{[.]} ;and}
- 118 ~~{(b) have the authority to select audit topics, plan and perform audits, report audit findings, and make
recommendations without authorization, interference, or oversight from other county officials or
departments.}~~
- 121 [(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.
- 123 [(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.
- 125 [(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.
- 124 Section 5. **Effective date.**
This bill takes effect on May 7, 2025.

1-27-25 1:00 PM