

County Auditor Modifications

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jordan D. Teuscher

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 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.

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

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 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

32 attorney or district attorney, as of the date of the election, have been a resident for at
 33 least one year of the county, district, precinct, or prosecution district in which the
 34 person seeks office; [~~and~~]

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

37 (d) if the person is filing a declaration of candidacy for the office of county auditor in a
 38 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
 40 residency within the county, district, precinct, or prosecution district in which the
 41 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
 43 principal place of residence as provided in Section 20A-2-105 outside the county,
 44 district, precinct, or prosecution district in which the officer was elected, the office is
 45 automatically vacant.

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

47 **17-19a-102 . Definitions.**

48 As used in this chapter:

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

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

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

54 (2)(a) "Accounting services" means the creation, modification, or deletion of
 55 transactions and records in a financial accounting system, including the preparation
 56 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
 59 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
 63 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

66 tentative budget as provided in Chapter 36, Uniform Fiscal Procedures Act for
67 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,
76 purchase, or payroll.

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

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

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

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

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

86 (b) achieving objectives and desired outcomes; and

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

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

89 **17-19a-201.5 . Qualifications for a county auditor in a county of the first class.**

90 In addition to the requirements described in Section 17-16-1, a person filing a
91 declaration of candidacy for the office of county auditor in a county of the first class shall have
92 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
- 102 in this chapter or otherwise required by law;
- 103 [~~(2)~~] (b) an auditing duty or service described in this chapter or otherwise required by
- 104 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,
- 107 division, court, or entity, as the county auditor deems necessary, the following duties
- 108 and services:
- 109 (a) financial audits;
- 110 (b) attestation-level examinations, reviews, and agreed-upon procedures engagements or
- 111 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
- 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
- 117 generally accepted government auditing standards[-] ; and
- 118 (b) have the authority to select audit topics, plan and perform audits, report audit
- 119 findings, and make recommendations without authorization, interference, or
- 120 oversight from other county officials or departments.
- 121 [~~(6)~~] (4) A county legislative body may change the title of county auditor to county
- 122 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)
- 124 [~~(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
- 126 17-53-212 or a county executive's authority under Section 17-53-303.
- 127 Section 5. **Effective Date.**
- 128 This bill takes effect on May 7, 2025.