

Jordan D. Teuscher proposes the following substitute bill:

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
- 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

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;

- 30 (b) except as provided in Section 20A-1-509.2 with respect to the office of county
 31 attorney or district attorney, as of the date of the election, have been a resident for at
 32 least one year of the county, district, precinct, or prosecution district in which the [
 33 ~~person~~] individual seeks office; [~~and~~]
 34 (c) be a registered voter in the county, district, precinct, or prosecution district in which
 35 the [~~person~~] individual seeks office[~~;~~] ; and
 36 (d) if the individual is filing a declaration of candidacy for the office of county auditor in
 37 a county of the first class, meet the qualifications described in Section 17-19a-201.5.

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

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

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

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

47 As used in this chapter:

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

- 49 (a) the systematic recording, classification, or summarizing of a financial transaction or
 50 event; and
 51 (b) the interpretation or presentation of the result of an action described in Subsection
 52 (1)(a).

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

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

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

- 59 (a) to verify accuracy, completeness, or compliance with an internal control;
 60 (b) to give a fair presentation of a county's financial status; and
 61 (c) that conforms to the uniform classification of accounts established by the state
 62 auditor.

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

- 64 (5)(a) "Budget" or "budgeting" means the preparation or presentation of a proposed or
 65 tentative budget as provided in Chapter 36, Uniform Fiscal Procedures Act for
 66 Counties.
- 67 (b) "Budget" or "budgeting" includes:
 68 (i) a revenue projection;
 69 (ii) a budget request compilation; or
 70 (iii) the performance of an activity described in Subsection (5)(b)(i) or (ii).
- 71 (6)(a) "Claim" means under the color of law:
 72 (i) a demand presented for money or damages; or
 73 (ii) a cause of action presented for money or damages.
- 74 (b) "Claim" does not mean a routine, uncontested, or regular payment, including a bill,
 75 purchase, or payroll.
- 76 (7)(a) "County auditor" means the county officer elected as the county auditor under
 77 Section 17-53-101.
- 78 (b) "County auditor" includes ~~[a person]~~ an individual given the title of county
 79 controller under Subsection ~~[17-19a-202(6)]~~ 17-19a-202(4).
- 80 (8) "County executive" means the elected chief executive officer of a county.
- 81 (9) "Performance audit" means an assessment of whether a county office, officer,
 82 department, division, court, or entity, or any related county program is:
 83 (a) managing public resources and exercising authority in compliance with law and
 84 policy;
 85 (b) achieving objectives and desired outcomes; and
 86 (c) providing services effectively, efficiently, economically, ethically, and equitably.
- 87 Section 3. Section **17-19a-201.5** is enacted to read:
 88 **17-19a-201.5 . Qualifications for a county auditor in a county of the first class.**
 89 In addition to the requirements described in Section 17-16-1, an individual filing a
 90 declaration of candidacy for the office of county auditor in a county of the first class, or an
 91 individual elected or appointed to the office of county auditor in a county of the first class,
 92 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
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 conduct the services under
116 Subsections [~~4~~](a) (2)(a) through (c) in accordance with generally accepted government
117 auditing standards.

118 [~~6~~] (4) A county legislative body may change the title of county auditor to county
119 controller for a county auditor's office that predominantly performs accounting services.

120 [~~7~~] (5) The county auditor may not conduct the services described in Subsections [~~4~~](a)
121 (2)(a) through (c) with respect to the auditor's own office, accounts, or financial records.

122 [~~8~~] (6) Nothing in this chapter limits a county legislative body's authority under Section
123 17-53-212 or a county executive's authority under Section 17-53-303.

124 Section 5. **Effective Date.**

125 This bill takes effect on May 7, 2025.