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County Auditor Amendments
 2025 GENERAL SESSION
 STATE OF UTAH
Chief Sponsor: Michael K. McKell
 House Sponsor:

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3 **LONG TITLE**4 **General Description:**

5 This bill addresses provisions related to county auditors and the delegation of accounting
 6 services.

7 **Highlighted Provisions:**

8 This bill:

- 9 ▶ defines the term "finance officer";
- 10 ▶ provides that, if a county council delegates the provision of accounting services, the
 11 county auditor of that county is not required to fulfill an accounting or budgeting
 12 obligation described by statute unless statute explicitly states that the county auditor
 13 shall provide the accounting or budgeting obligation; and
- 14 ▶ makes technical and conforming changes.

15 **Money Appropriated in this Bill:**

16 None

17 **Other Special Clauses:**

18 None

19 **Utah Code Sections Affected:**

20 AMENDS:

21 **11-1-1**, as last amended by Laws of Utah 2024, Chapter 36522 **11-1-2**, as last amended by Laws of Utah 1993, Chapter 22723 **17-15-16**, as last amended by Laws of Utah 2011, Chapter 29724 **17-19a-102**, as last amended by Laws of Utah 2023, Chapter 17825 **17-19a-205**, as last amended by Laws of Utah 2022, Chapter 28826 **17-19a-207**, as enacted by Laws of Utah 2012, Chapter 1727 **17-19a-208**, as last amended by Laws of Utah 2023, Chapter 17828 **17-19a-301**, as enacted by Laws of Utah 2012, Chapter 1729 **17-20-1.7**, as renumbered and amended by Laws of Utah 2000, Chapter 13330 **17-24-1**, as last amended by Laws of Utah 2017, Chapter 460

31 **17-24-4**, as last amended by Laws of Utah 2012, Chapter 17
 32 **17-24-11**, as last amended by Laws of Utah 1996, Chapter 212
 33 **17-25-4**, as renumbered and amended by Laws of Utah 2001, Chapter 46
 34 **17-36-3**, as last amended by Laws of Utah 2022, Chapter 288
 35 **17-36-32**, as last amended by Laws of Utah 2022, Chapter 288
 36 **17-36-40**, as last amended by Laws of Utah 2009, Chapter 388
 37 **17-36-43**, as last amended by Laws of Utah 2012, Chapter 17
 38 **17-36-45**, as enacted by Laws of Utah 1996, Chapter 212
 39 **17-37-7**, as last amended by Laws of Utah 2005, Chapter 71
 40 **17-50-101**, as last amended by Laws of Utah 2006, Chapter 46
 41 **17-50-401**, as last amended by Laws of Utah 2012, Chapter 17
 42 **17-53-209**, as last amended by Laws of Utah 2011, Chapter 297
 43 **17-53-219**, as renumbered and amended by Laws of Utah 2000, Chapter 133
 44 **17-53-305**, as renumbered and amended by Laws of Utah 2000, Chapter 133
 45 **17-53-306**, as enacted by Laws of Utah 2000, Chapter 133
 46 **59-2-208**, as enacted by Laws of Utah 1987, Chapter 4
 47 **59-2-1306**, as last amended by Laws of Utah 2000, Chapter 86
 48 **77-21-4**, as enacted by Laws of Utah 1980, Chapter 15
 49 **78A-7-121**, as last amended by Laws of Utah 2012, Chapter 205
 50 **78B-1-123**, as renumbered and amended by Laws of Utah 2008, Chapter 3
 51 **78B-1-124**, as renumbered and amended by Laws of Utah 2008, Chapter 3

52

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

54 Section 1. Section **11-1-1** is amended to read:

55 **11-1-1 . County finance officer's, city auditor's, or school board clerk's certificate**
 56 **to show obligation within debt limit.**

57 (1) The [~~county auditor~~] finance officer, as that term is defined in Section 17-50-101, of
 58 each county, the auditor of each city, and the clerk of each school district board [~~of~~
 59 ~~education in this state~~] shall endorse a certificate upon every bond, warrant or other
 60 evidence of debt, issued pursuant to law by any such officer, that the same is within the
 61 lawful debt limit of such county, city or school district, respectively, and is issued
 62 according to law.

63 (2) The [~~officer~~] county finance officer, city auditor, or clerk of the school district board
 64 shall sign [~~such~~] a certificate described in Subsection (1) in the county finance officer's,

65 city auditor's, or clerk of the school district board's official character.

66 Section 2. Section **11-1-2** is amended to read:

67 **11-1-2 . Finance officers and county auditors may rely on certain facts.**

68 (1) As used in this section, "finance officer" means the same as that term is defined in
69 Section 17-50-101.

70 (2) Whenever a county legislative body, board of city commissioners, city council, or
71 board of education of any ~~[such]~~ county, city, or school district ~~[shall find or declare]~~
72 finds or declares that any appropriation or expenditure for which a warrant or warrants
73 are to be issued was or is for interest upon the bonded debt, for salaries, or for the
74 current expenses of such county, city, or school district, ~~[such]~~ the finding or declaration
75 shall conclusively protect the county ~~[auditor]~~ finance officer, city auditor, or clerk of the
76 board of education of any such county, city, or school district, as to such facts, in
77 certifying any warrant or warrants therefor to be within the lawful debt limit of such
78 county, city, or school district.

79 Section 3. Section **17-15-16** is amended to read:

80 **17-15-16 . Warrants -- Payment -- Registration.**

81 (1) Warrants drawn by order of the county executive on the county treasurer for
82 current expenses during each year shall:

83 (a) specify the liability for which ~~[they are]~~ the warrant is drawn, when ~~[they]~~ the warrant
84 accrued, and the funds from which ~~[they are]~~ the warrant is to be paid~~;~~ ; and ~~[shall]~~

85 (b) be paid in the order of presentation to the treasurer.

86 (2) If the fund is insufficient to pay any warrant, it shall be registered and then paid in the
87 order of registration. ~~[Accounts for county charges of every description shall be~~
88 ~~presented to the auditor and county executive to be audited as prescribed in this title.]~~

89 Section 4. Section **17-19a-102** is amended to read:

90 **17-19a-102 . Definitions.**

91 As used in this chapter:

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

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

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

97 (2)(a) "Accounting services" means the creation, modification, or deletion of

98 transactions and records in a financial accounting system, including the preparation
99

- 100 of a county's annual financial report.
- 101 (b) "Accounting services" does not include the creation of a purchase order.
- 102 (3) "Audit" or "auditing" means an examination that is a formal analysis of a county
103 account or county financial record:
- 104 (a) to verify accuracy, completeness, or compliance with an internal control;
- 105 (b) to give a fair presentation of a county's financial status; and
- 106 (c) that conforms to the uniform classification of accounts established by the state
107 auditor.
- 108 (4) "Book" means a financial record of the county, regardless of a record's format.
- 109 (5)(a) "Budget" or "budgeting" means the preparation or presentation of a proposed or
110 tentative budget as provided in Chapter 36, Uniform Fiscal Procedures Act for
111 Counties.
- 112 (b) "Budget" or "budgeting" includes:
- 113 (i) a revenue projection;
- 114 (ii) a budget request compilation; or
- 115 (iii) the performance of an activity described in Subsection (5)(b)(i) or (ii).
- 116 (6)(a) "Claim" means under the color of law:
- 117 (i) a demand presented for money or damages; or
- 118 (ii) a cause of action presented for money or damages.
- 119 (b) "Claim" does not mean a routine, uncontested, or regular payment, including a bill,
120 purchase, or payroll.
- 121 (7)(a) "County auditor" means the county officer elected as the county auditor under
122 Section 17-53-101.
- 123 (b) "County auditor" includes a person given the title of county controller under
124 Subsection 17-19a-202(6).
- 125 (8) "County executive" means the elected chief executive officer of a county.
- 126 (9) "Finance officer" means the same as that term is defined in Section 17-50-101.
- 127 [(9)] (10) "Performance audit" means an assessment of whether a county office, officer,
128 department, division, court, or entity, or any related county program is:
- 129 (a) managing public resources and exercising authority in compliance with law and
130 policy;
- 131 (b) achieving objectives and desired outcomes; and
- 132 (c) providing services effectively, efficiently, economically, ethically, and equitably.
- 133 Section 5. Section **17-19a-205** is amended to read:

134 **17-19a-205 . Accounting services.**

- 135 (1) Except as provided in Subsections (2) and (3), the county auditor shall provide
136 accounting services for the county.
- 137 (2) For a county operating under the county executive-council form of government as
138 described in Section 17-52a-203, the county council may, by ordinance, delegate
139 accounting services provided for or executed on behalf of the entire county:
140 (a) to the county executive; or
141 (b) to an office's or department's officer or director.
- 142 (3) For a county operating under the council-manager form of county government as
143 described in Section 17-52a-204, if the county auditor provides preapproval or
144 postpayment review for all payments by the county, the county council may by
145 ordinance passed on or before December 31, 2021, delegate accounting services
146 provided for or executed on behalf of the entire county:
147 (a) to the county manager; or
148 (b) to an office's or department's officer or director.
- 149 (4) If a county council delegates the provision of accounting services in accordance with
150 Subsection (2) or (3):
151 (a) the county council shall make the delegation in accordance with good management
152 practice to foster effectiveness, efficiency, and the adequate protection of a county
153 asset;
154 (b) the county council shall make the delegation by considering appropriate checks and
155 balances within county government; ~~and~~
156 (c) the entity that is selected to provide accounting services shall prepare the tentative
157 budget as provided in Chapter 36, Uniform Fiscal Procedures Act for Counties[-] ; and
158 (d) the county auditor of the county is not required to fulfill an accounting or budgeting
159 obligation described by statute unless the statute explicitly states that the county
160 auditor shall provide an accounting or budgeting obligation.

161 Section 6. Section **17-19a-207** is amended to read:

162 **17-19a-207 . Management of financial records -- Disposal of records.**

- 163 (1) A county ~~auditor~~ finance officer shall:
164 (a) maintain the books of the county in such a manner as will show the amount of
165 receipts from and disbursement of a county office, department, division, or other
166 county entity;
167 (b) keep accounts current with the county treasurer;

- 168 (c) preserve a document, book, record, or paper that the county legislative body requires
 169 the auditor to keep in the auditor's office, or ensure preservation of a document, book,
 170 record, or paper that the county legislative body requires the auditor to keep in the
 171 auditor's office; and
- 172 (d) make an item described in Subsection (1)(c) available for public inspection during
 173 office hours.
- 174 (2) The [~~county auditor~~] finance officer shall, in accordance with Title 63G, Chapter 2,
 175 Government Records Access and Management Act, remove from the [~~auditor's~~] finance
 176 officer's files and destroy or otherwise dispose of:
- 177 (a) fee statements of a county officer;
 178 (b) county warrants; and
 179 (c) claims against the county.

180 Section 7. Section **17-19a-208** is amended to read:

181 **17-19a-208 . Reporting -- State treasurer -- County legislative body.**

- 182 (1) On or before the last day of each month, the county finance officer shall submit a report
 183 to the state treasurer regarding the collection, care, and disbursement of state money by
 184 the county during the preceding month.
- 185 (2) The county [~~auditor~~] finance officer and the county treasurer shall, as required by the
 186 county legislative body, make a joint report to the county executive and the county
 187 legislative body accounting for the financial condition of the county.
- 188 (3) If a county auditor determines that a county office, officer, department, division, court,
 189 or entity has not implemented a county auditor's prior recommendation in connection
 190 with a previous financial audit, performance audit, examination, or review, the county
 191 auditor shall notify the county legislative body that the entity has not implemented the
 192 recommendation.

193 Section 8. Section **17-19a-301** is amended to read:

194 **17-19a-301 . Payments and warrants.**

- 195 (1)(a) Subject to Subsection (1)(b), if a debt or demand against a county is fixed by law,
 196 the debt or demand shall be paid by:
- 197 (i) subject to Subsection (2)(a), a warrant drawn by the county [~~auditor~~] finance officer
 198 or the county treasurer; or
- 199 (ii) subject to Subsection (2)(b), a check or other payment mechanism as may be
 200 adopted in accordance with Chapter 36, Uniform Fiscal Procedures Act for
 201 Counties.

- 202 (b) Subsection (1)(a) does not apply to a debt or demand against the county that is, in
203 accordance with law, audited by another person or tribunal.
- 204 (2)(a) The county [~~auditor~~] finance officer shall:
- 205 (i) distinctly specify on a warrant the liability for which the warrant is made and
206 when the liability accrued; and
- 207 (ii) notify the county treasurer:
- 208 (A) as described in Subsection (3)(b), of the date, amount, payee of, and number
209 assigned to a warrant; and
- 210 (B) of the aggregate amount of all contemporaneous payments by warrant.
- 211 (b) The county [~~auditor~~] finance officer shall notify the county treasurer and county
212 executive:
- 213 (i) as described in Subsection (3)(b), of the amount and payee of all payments made
214 by check or other payment mechanism;
- 215 (ii) as described in Subsection (3)(b), the date of and number assigned to a check or
216 other payment mechanism; and
- 217 (iii) the aggregate amount of a contemporaneous payment.
- 218 (3)(a) As used in this Subsection (3), "remuneration" means a warrant, check, or other
219 payment mechanism.
- 220 (b) For a remuneration issued by the county [~~auditor, the auditor~~] finance officer, the
221 county finance officer shall:
- 222 (i) number each remuneration consecutively, commencing annually on the first day
223 of January; and
- 224 (ii) state on the remuneration:
- 225 (A) the number of the remuneration;
- 226 (B) the date of payment;
- 227 (C) the amount of the payment made;
- 228 (D) the name of the person to whom payable; and
- 229 (E) the purpose for which the remuneration was made.
- 230 (4) The county [~~auditor~~] finance officer shall dispose of a payment not presented for
231 collection in accordance with Title 67, Chapter 4a, Revised Uniform Unclaimed
232 Property Act.
- 233 [~~(5) The county legislative body may delegate by ordinance the processing of payments and~~
234 ~~warrants in accordance with Section 17-19a-205.]~~
- 235 Section 9. Section **17-20-1.7** is amended to read:

236 **17-20-1.7 . Clerk's duties.**

237 The clerk shall:

- 238 (1) record all proceedings of the county legislative body;
- 239 (2) make full entries of all resolutions and decisions of the county legislative body on all
240 questions concerning the county;
- 241 (3) record the vote of each member on any question upon which there is a division;
- 242 (4) prepare and certify duplicate lists of all claims, showing the amount and date of each
243 claim or order and the date of the allowance or rejection of the claim, which lists shall be
244 countersigned by the county executive;
- 245 (5) deliver to and leave with the county [~~auditor~~] finance officer, as that term is defined in
246 Section 17-50-101, one of the lists referred to in Subsection (4) and deliver to and leave
247 with the county treasurer the other list;
- 248 (6) file and preserve the reports of the county officers to the county legislative body;
- 249 (7) preserve and file all accounts acted upon by the county legislative body, except such as
250 are necessarily kept by the [~~auditor~~] county finance officer;
- 251 (8) preserve and file all petitions and applications for franchises, and record the action of
252 the county legislative body on them;
- 253 (9) authenticate with the clerk's signature and the seal of the county the proceedings of the
254 county legislative body if the proceedings are ordered published;
- 255 (10) authenticate with the clerk's signature and the seal of the county all ordinances or laws
256 passed by the county legislative body, and record them at length in the ordinance book;
- 257 (11) record all orders levying taxes;
- 258 (12) keep at the clerk's office all county books, records, and accounts that the clerk is
259 required by law to keep and keep them open at all times during regular business hours
260 for public inspection; and
- 261 (13) perform all other duties required by law or by any rule or order of the county
262 legislative body.

263 Section 10. Section **17-24-1** is amended to read:264 **17-24-1 . General duties of treasurer.**

265 The county treasurer shall:

- 266 (1) receive all money belonging to the county and all other money by law directed to be
267 paid to the treasurer, including proceeds of bonds, notes, or other evidences of
268 indebtedness issued under Title 11, Chapter 14, Local Government Bonding Act;
- 269 (2) deposit and invest all money received under Title 51, Chapter 7, State Money

- 270 Management Act;
- 271 (3) keep a record of the receipts and expenditures of all such money;
- 272 (4) disburse county money:
- 273 (a) on a county warrant issued by the county [~~auditor~~] finance officer, as defined in
- 274 Section 17-50-101; or
- 275 (b) subject to Section 17-19a-301, by a county check or such other payment mechanism
- 276 as may be adopted pursuant to Chapter 36, Uniform Fiscal Procedures Act for
- 277 Counties;
- 278 (5) perform the duties assigned to the treasurer under Title 59, Chapter 2, Part 13,
- 279 Collection of Taxes;
- 280 (6) perform the duties under Title 59, Chapter 2, Part 13, Collection of Taxes, that have
- 281 been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5;
- 282 (7) provide the notice required under Section 10-11-4 or 17B-1-902; and
- 283 (8) perform other duties that are required by law or ordinance.

284 Section 11. Section **17-24-4** is amended to read:

285 **17-24-4 . Payment of warrants, checks, or other instruments.**

- 286 (1) As used in this section, "finance officer" means the same as that term is defined in
- 287 Section 17-50-101.
- 288 (2) When a warrant is presented for payment and there is money in the treasury, the
- 289 treasurer shall pay it.
- 290 [~~(2)~~] (3) Upon receiving the notice from the county [~~auditor~~] finance officer under Section
- 291 17-19a-301 and if there is adequate money in the treasury, the treasurer shall, by check
- 292 or other payment mechanism, make any payment not already paid by warrant.
- 293 [~~(3)~~] (4) Notwithstanding Subsections [~~(1) and~~] (2) and (3), the treasurer has no obligation
- 294 to pay any warrant or to issue any check or other payment instrument before receiving
- 295 the certified list under Subsection 17-20-1.7(4).

296 Section 12. Section **17-24-11** is amended to read:

297 **17-24-11 . Monthly reconciliations with finance officer.**

298 The county treasurer shall reconcile with the county [~~auditor~~] finance officer, as

299 defined in Section 17-50-101, by the last day of each month for the preceding month.

300 Section 13. Section **17-25-4** is amended to read:

301 **17-25-4 . Constables' fees in criminal cases -- Procedure.**

- 302 (1) Accounts against the county filed by constables for services in criminal cases shall
- 303 be certified as correct by the county attorney or district attorney and shall be presented

304 to the ~~auditor~~ county finance officer, as defined in Section 17-50-101.

305 (2) The county legislative body may reject such bills in all causes or proceedings in which
306 the county attorney or district attorney has not in writing authorized the issuance of the
307 warrant of arrest.

308 Section 14. Section 17-36-3 is amended to read:

309 **17-36-3 . Definitions.**

310 As used in this chapter:

311 (1) "Accrual basis of accounting" means a method where revenues are recorded when
312 earned and expenditures recorded when they become liabilities notwithstanding that the
313 receipt of the revenue or payment of the expenditure may take place in another
314 accounting period.

315 (2) "Appropriation" means an allocation of money for a specific purpose.

316 (3)(a) "Budget" means a plan for financial operations for a fiscal period, embodying
317 estimates for proposed expenditures for given purposes and the means of financing
318 the expenditures.

319 (b) "Budget" may refer to the budget of a fund for which a budget is required by law, or
320 collectively to the budgets for all those funds.

321 (4) "Budgetary fund" means a fund for which a budget is required, such as those described
322 in Section 17-36-8.

323 (5) "Budget period" means the fiscal period for which a budget is prepared.

324 (6) "Check" means an order in a specific amount drawn upon the depository by any
325 authorized officer in accordance with Section 17-19a-301, or 17-24-1.

326 (7) "County general fund" means the general fund used by a county.

327 (8) "Countywide service" means a service provided in both incorporated and
328 unincorporated areas of a county.

329 (9) "Current period" means the fiscal period in which a budget is prepared and adopted.

330 (10) "Department" means any functional unit within a fund which carries on a specific
331 activity.

332 (11) "Encumbrance system" means a method of budgetary control where part of an
333 appropriation is reserved to cover a specific expenditure by charging obligations, such as
334 purchase orders, contracts, or salary commitments to an appropriation account. An
335 expenditure ceases to be an encumbrance when paid or when the actual liability is
336 entered in the books of account.

337 (12) "Estimated revenue" means any revenue estimated to be received during the budget

- 338 period in any fund for which a budget is prepared.
- 339 (13) "Finance officer" means:
- 340 (a) the county auditor~~[-or]~~ ;
- 341 (b) the person selected to provide accounting services for the county in accordance with
- 342 Section 17-19a-205; or
- 343 ~~[(b)]~~ (c) notwithstanding Subsection (13)(a), for the purposes of preparing a tentative
- 344 budget in a county operating under a county executive-council form of county
- 345 government, the county executive.
- 346 (14) "Fiscal period" means the annual or biennial period for recording county fiscal
- 347 operations.
- 348 (15) "Fund" means an independent fiscal and accounting entity comprised of a sum of
- 349 money or other resources segregated for a specific purpose or objective.
- 350 (16) "Fund balance" means the excess of the assets over liabilities, reserves, and
- 351 contributions, as reflected by its books of account.
- 352 (17) "Fund deficit" means the excess of liabilities, reserves, and contributions over its
- 353 assets, as reflected by its books of account.
- 354 (18) "General fund" is as defined by the Governmental Accounting Standards Board as
- 355 reflected in the Uniform Accounting Manual for All Local Governments prepared by the
- 356 Office of the Utah State Auditor.
- 357 (19) "Interfund loan" means a loan of cash from one fund to another, subject to future
- 358 repayment.
- 359 (20) "Last completed fiscal period" means the fiscal period next preceding the current
- 360 period.
- 361 (21) "Modified accrual basis of accounting" means a method under which expenditures
- 362 other than accrued interest on general long-term debt are recorded at the time liabilities
- 363 are incurred and revenues are recorded when they become measurable and available to
- 364 finance expenditures of the current period.
- 365 (22) "Municipal capital project" means the acquisition, construction, or improvement of
- 366 capital assets that facilitate providing municipal service.
- 367 (23) "Municipal service" means a service not provided on a countywide basis and not
- 368 accounted for in an enterprise fund, and includes police patrol, fire protection, culinary
- 369 or irrigation water retail service, water conservation, local parks, sewers, sewage
- 370 treatment and disposal, cemeteries, garbage and refuse collection, street lighting,
- 371 airports, planning and zoning, local streets and roads, curb, gutter, and sidewalk

372 maintenance, and ambulance service.

373 (24) "Retained earnings" means that part of the net earnings retained by an enterprise or
374 internal service fund which is not segregated or reserved for any specific purpose.

375 (25) "Special fund" means any fund other than the county general fund, such as those
376 described in Section 17-36-6.

377 (26) "Unappropriated surplus" means that part of a fund which is not appropriated for an
378 ensuing budget period.

379 (27) "Warrant" means an order in a specific amount drawn upon the treasurer by the auditor.

380 Section 15. Section **17-36-32** is amended to read:

381 **17-36-32 . Operating and capital budget -- Expenditures.**

382 (1)(a) As used in this section, "operating and capital budget" means a plan of financial
383 operation for an enterprise or other special fund embodying estimates of operating
384 and nonoperating resources and expenses and other outlays for a fiscal period.

385 (b) Except as otherwise expressly provided, "budget" or "budgets" and the procedures
386 and controls relating to them in other sections of this act are not applicable to the
387 operating and capital budgets provided in this section.

388 (2) At or before the time that the governing body adopts budgets for the budgetary funds
389 specified in Section 17-36-8, the governing body shall adopt an operating and capital
390 budget for the next fiscal period for:

391 (a) each enterprise fund; and

392 (b) any other special nonbudgetary fund for which operating and capital budgets are
393 prescribed by the uniform system of budgeting, accounting, and reporting.

394 (3)(a) The governing body shall adopt and administer the operating and capital budget in
395 accordance with this Subsection (3).

396 (b) At or before the first day of the next to last month of each fiscal period, the finance
397 officer shall prepare for the next fiscal period on forms provided pursuant to Section
398 17-36-4, and file with the governing body a tentative operating and capital budget for:

399 (i) each enterprise fund; and

400 (ii) any other special fund that requires an operating and capital budget.

401 (c) The tentative operating and capital budget shall be accompanied by a supplementary
402 estimate of all capital projects or planned capital projects:

403 (i) within the next fiscal period; and

404 (ii) within the fiscal period immediately following the fiscal period described in
405 Subsection (3)(c)(i).

- 406 (d)(i) Subject to Subsection (3)(d)(ii), the finance officer shall prepare all estimates
407 after review and consultation, if requested, with a department proposing a capital
408 project.
- 409 (ii) After complying with Subsection (3)(d)(i), the finance officer may revise any
410 departmental estimate before it is filed with the governing body.
- 411 (e)(i) Except as provided in Subsection (3)(e)(iv), if a governing body includes in a
412 tentative budget, or an amendment to a budget, allocations or transfers between a
413 utility enterprise fund and another fund that are not reasonable allocations of costs
414 between the utility enterprise fund and the other fund, the governing body shall:
- 415 (A) hold a public hearing;
416 (B) prepare a written notice of the date, time, place, and purpose of the hearing, in
417 accordance with Subsection (3)(e)(ii); and
418 (C) subject to Subsection (3)(e)(iii), mail the notice to each utility enterprise fund
419 customer at least seven days before the day of the hearing.
- 420 (ii) The purpose portion of the written notice described in Subsection (3)(e)(i)(B)
421 shall identify:
- 422 (A) the utility enterprise fund from which money is being transferred;
423 (B) the amount being transferred; and
424 (C) the fund to which the money is being transferred.
- 425 (iii) The governing body:
- 426 (A) may print the written notice required under Subsection (3)(e)(i) on the utility
427 enterprise fund customer's bill; and
428 (B) shall include the written notice required under Subsection (3)(e)(i) as a
429 separate notification mailed or transmitted with the utility enterprise fund
430 customer's bill.
- 431 (iv) The notice and hearing requirements in this Subsection (3)(e) are not required for
432 an allocation or a transfer included in an original budget or in a subsequent budget
433 amendment previously approved by the governing body for the current fiscal year.
- 434 (f)(i) The governing body shall review the tentative operating and capital budget at
435 any regular or special meeting called for that purpose.
- 436 (ii) In accordance with Subsection (3)(f)(i), the governing body may make any
437 changes to the tentative operating and capital budget that the governing body
438 considers advisable.
- 439 (iii) Before the close of the fiscal period, the governing body shall adopt an operating

- 440 and capital budget for the next fiscal period.
- 441 (g)(i) Upon final adoption by the governing body, the operating and capital budget
442 shall be in effect for the budget period subject to amendment.
- 443 (ii) The governing body shall:
- 444 (A) certify a copy of the operating and capital budget for each fund with the
445 finance officer; and
- 446 (B) make a copy available to the public during business hours in the ~~[offices]~~ office
447 of the county [auditor] finance officer, if the county finance officer has an
448 office at the county seat, or the office of the county auditor.
- 449 (iii) The governing body shall file a copy of the operating and capital budget with the
450 state auditor within 30 days after the day on which the operating and capital
451 budget is adopted.
- 452 (iv) The governing body may during the budget period amend the operating and
453 capital budget of an enterprise or other special fund by resolution.
- 454 (v) A copy of the operating and capital budget as amended shall be filed with the
455 state auditor.

456 (4) Any expenditure from an operating and capital budget shall conform to the requirements
457 for budgets specified by Sections 17-36-20, 17-36-22, 17-36-23, and 17-36-24.

458 Section 16. Section **17-36-40** is amended to read:

459 **17-36-40 . Notice that audit complete.**

460 (1) Within 10 days after the receipt of the audit report furnished by the independent auditor,
461 as required by Section 17-36-39, the county [auditor] finance officer shall prepare and
462 publish a notice to the public that the independent county audit is complete:

463 (a) at least twice in a newspaper of general circulation within the county; and

464 (b) as required in Section 45-1-101.

465 (2) A copy of the independent county audit may be inspected at:

466 (a) the office of the county finance officer, if the county finance officer has an office at
467 the county seat; or

468 (b) the office of the county auditor.

469 Section 17. Section **17-36-43** is amended to read:

470 **17-36-43 . Financial administration ordinance -- Purposes.**

471 The county legislative body, after consultation with the county ~~[auditor]~~ finance officer,
472 may adopt a financial administration ordinance authorizing the county ~~[auditor]~~ finance officer,
473 county executive, county manager, or, in the case of county operated hospitals or mental health

474 districts, an appointed administrator, to act as the financial officer for the purpose of approving:

- 475 (1) payroll checks, if the checks are prepared in accordance with a salary schedule
 476 established in a personnel ordinance or resolution; or
 477 (2) routine expenditures, such as utility bills, payroll-related expenses, supplies, materials,
 478 and payments on county-approved contracts and capital expenditures which are
 479 referenced in the budget document and approved by an appropriation resolution adopted
 480 for the current fiscal year.

481 Section 18. Section **17-36-45** is amended to read:

482 **17-36-45 . Internal control structure.**

483 (1) Each county legislative body shall, with the advice and assistance of the county [~~auditor~~]
 484 finance officer and county treasurer, implement an internal control structure to ensure,
 485 on a reasonable basis, that all valid financial transactions of the county are identified and
 486 recorded accurately and timely.

487 (2) ~~[-]~~The objectives of the internal control structure shall be to ensure:

- 488 (a) the proper authorization of transactions and activities;
 489 (b) the appropriate segregation of:
 490 (i) the duty to authorize transactions;
 491 (ii) the duty to record transactions; and
 492 (iii) the duty to maintain custody of assets;
 493 (c) the design and use of adequate documents and records to ensure the proper recording
 494 of events;
 495 (d) adequate safeguards over access to and use of assets and records; and
 496 (e) independent checks on performance and proper valuation of recorded amounts.

497 ~~[(2)]~~ (3) The state auditor shall evaluate procedures implemented to effectuate this section
 498 and shall provide advice and consultation in approving and updating these procedures.

499 Section 19. Section **17-37-7** is amended to read:

500 **17-37-7 . Annual report -- Financial statement.**

501 (1) To the extent that independent accounting records are prepared and maintained by
 502 the planetarium, the planetarium board of directors shall make, or in the case of a
 503 contracting entity, require that there be made, an annual report to the county executive
 504 and the county legislative body on the condition and operation of the planetarium,
 505 including a financial statement.

506 (2) The financial statement described in Subsection (1) shall be:

- 507 (a) prepared in accordance with generally accepted accounting principles consistently

508 applied; and ~~[shall be]~~

509 ~~(b)~~ reviewed by the county ~~[auditor]~~ finance officer.

510 ~~(3)~~ The planetarium shall be included in the annual audit of the county conducted by an
511 independent public accountant as required by Title 51, Chapter 2a, Accounting Reports
512 from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act.

513 Section 20. Section **17-50-101** is amended to read:

514 **17-50-101 . Definitions.**

515 As used in this title:

516 (1) "County" means a unit of local government that is a body corporate and politic and a
517 legal subdivision of the state, with geographic boundaries as described in Section
518 17-50-104, and powers as provided in Part 3, County Powers.

519 (2) "Executive," when used to describe the powers, duties, or functions of a person or body
520 elected as the county executive or a person appointed as the county manager or
521 administrative officer, refers to:

522 (a) the power and duty to carry laws and ordinances into effect and secure their due
523 observance; and

524 (b) those powers, duties, and functions that, under constitutional and statutory provisions
525 and through long usage and accepted practice and custom at the federal and state
526 level, have come to be regarded as belonging to the executive branch of government.

527 ~~(3)~~ "Finance officer" means:

528 (a) the county auditor; or

529 (b) if the county council has delegated accounting services under Section 17-19a-205,
530 the person selected by the county council to provide accounting services to the
531 county.

532 ~~[(3)]~~ ~~(4)~~ "Legislative," when used to describe the powers, duties, or functions of a county
533 commission or council, refers to:

534 (a) the power and duty to enact ordinances, levy taxes, and establish budgets; and

535 (b) those powers, duties, and functions that, under constitutional and statutory provisions
536 and through long usage and accepted practice and custom at the federal and state
537 level, have come to be regarded as belonging to the legislative branch of government.

538 Section 21. Section **17-50-401** is amended to read:

539 **17-50-401 . Review of claims by county executive -- Finance officer review --**

540 **Attorney review -- Claim requirements -- Approval or disapproval of claim -- Written**
541 **explanation of claim process.**

- 542 (1) Subject to Subsection (3), each county executive shall review each claim, as defined in
543 Section 17-19a-102, against the county and disapprove or, if payment appears to the
544 county executive to be just, lawful, and properly due and owing, approve the claim.
- 545 (2) Upon receiving a notice of claim under Section 63G-7-401, the county clerk shall
546 deliver the notice of claim to the county executive.
- 547 (3)(a) The county executive shall forward all claims regarding liability or attorney fees
548 to the county attorney, or, in a county that has a district attorney but not a county
549 attorney, to the district attorney for the attorney's review and recommendation to the
550 county executive regarding liability and payment.
- 551 (b) Except as provided in Section 17-50-405, the county executive shall forward all
552 claims requesting payment for goods or services to the county [~~auditor~~] finance officer
553 for the [~~auditor's~~] county finance officer's review and recommendation, subject to
554 Subsection (7), to the county executive.
- 555 (4) Each claim for goods or services against a county shall:
- 556 (a) itemize the claim, giving applicable names, dates, and particular goods provided or
557 services rendered;
- 558 (b) if the claim is for service of process, state the character of process served, upon
559 whom served, the number of days engaged, and the number of miles traveled;
- 560 (c) be duly substantiated as to its correctness and as to the fact that it is justly due;
- 561 (d) if the claim is for materials furnished, state to whom the materials were furnished, by
562 whom ordered, and the quantity and price agreed upon; and
- 563 (e) be presented to the county executive within a year after the last item of the account or
564 credit accrued.
- 565 (5) If the county executive refuses to hear or consider a claim because it is not properly
566 made out, the county executive shall cause notice of the refusal to be given to the
567 claimant or the claimant's agent and shall allow a reasonable amount of time for the
568 claim to be properly itemized and substantiated.
- 569 (6) Each county shall prepare and make available to a person submitting or intending to
570 submit a claim under this part a written explanation, in simple and easy to understand
571 language, of how to submit a claim to the county and of the county's process for
572 receiving, reviewing, and deciding a claim.
- 573 (7) Upon receiving a claim in accordance with Subsection (3)(b), the county [~~auditor~~]
574 finance officer shall:
- 575 (a)(i) investigate, examine, review, and inspect the claim; and

- 576 (ii)(A) recommend that the county executive approve or reject the claim; and
 577 (B) endorse the recommendation;
- 578 (b) after completing the investigation, examination, and inspection, report the claim and
 579 the recommendation described in Subsection (7)(a)(ii) to the county executive; and
 580 (c) keep a complete record of the claim, the claim recommendation, the reasons for the
 581 recommendation, and the county executive's final action as described in Subsection
 582 (8).
- 583 (8) After receiving the county or district attorney's recommendation in accordance with
 584 Subsection (3)(a), or the county [~~auditor's~~] finance officer's recommendation in
 585 accordance with Subsection (3)(b), the county executive shall decide whether to approve
 586 or reject a claim.
- 587 (9)(a) The county [~~auditor~~] finance officer shall pay, subject to Subsection (9)(b), a claim
 588 approved by the county executive in accordance with Subsection (8) by:
- 589 (i) a warrant drawn by the [~~auditor~~] county finance officer on the county treasurer in
 590 favor of the person entitled to payment; or
 591 (ii) a county check or other payment mechanism as may be adopted in accordance
 592 with Chapter 36, Uniform Fiscal Procedures Act for Counties.
- 593 (b) The county [~~auditor~~] finance officer may not pay a claim against the county unless:
- 594 (i) the [~~auditor~~] county finance officer:
- 595 (A) receives from the county executive a certified list described in Subsection
 596 17-20-1.7(4); and
 597 (B) has complied with the recommendation and other requirements of Subsection
 598 (7); and
- 599 (ii) the county executive has approved the claim in accordance with Subsection (8).
- 600 (10) Nothing in this section may be construed to modify the requirements of Section
 601 63G-7-401.
- 602 Section 22. Section **17-53-209** is amended to read:
- 603 **17-53-209 . Records to be kept.**
- 604 The legislative body of each county shall cause to be kept:
- 605 (1) a minute record, in which shall be recorded all orders and decisions made by the county
 606 legislative body and the daily proceedings had at all regular and special meetings;
- 607 (2) an allowance record, in which shall be recorded all orders for the allowance of money
 608 from the county treasury, to whom made and on what account, dating, numbering, and
 609 indexing the same through each year;

- 610 (3) a road record, containing all proceedings and adjudications relating to the establishment,
 611 maintenance, charge, and discontinuance of roads and road districts, and all contracts
 612 and other matters pertaining thereto;
- 613 (4) a franchise record, containing all franchises granted by the board, for what purpose, the
 614 length of time, and to whom granted, the amount of bond and license tax required or
 615 other consideration to be paid;
- 616 (5) an ordinance record, in which shall be entered all ordinances or laws duly passed by the
 617 county legislative body; and
- 618 (6) a warrant record, to be kept by the county ~~[auditor]~~ finance officer, as defined in Section
 619 17-50-101, in which shall be entered in the order of drawing all warrants drawn on the
 620 treasurer, with their number and reference to the order on the minute record, with date,
 621 amount, on what account, and the name of the payee.

622 Section 23. Section **17-53-219** is amended to read:

623 **17-53-219 . Finance officer statement of county debt.**

624 The legislative body of each county shall have prepared by the ~~[auditor under its]~~ county
 625 finance officer, as defined in Section 17-50-101, under the legislative body's direction prior to
 626 the annual meeting for levying taxes a statement showing the indebtedness of the county,
 627 funded and floating, stating the amount of each class and the rate of interest borne by such
 628 indebtedness or any part of it.

629 Section 24. Section **17-53-305** is amended to read:

630 **17-53-305 . Warrants -- Authority to draw on treasurer.**

631 The county executive may settle and allow all accounts legally chargeable against
 632 the county, after ~~[their]~~ examination by the county ~~[auditor]~~ finance officer, defined in Section
 633 17-50-101, and order warrants to be drawn on the county treasurer for those accounts.

634 Section 25. Section **17-53-306** is amended to read:

635 **17-53-306 . Warrants -- Required information -- Payment -- Registration.**

- 636 (1) Each warrant drawn by order of the county executive on the county treasurer for current
 637 expenses during each year shall specify the liability for which it is drawn, when it
 638 accrued, and the funds from which it is to be paid.
- 639 (2) Each warrant shall be paid in the order of presentation to the treasurer.
- 640 (3) If the money in the treasury is insufficient to pay a warrant, the treasurer shall register
 641 the warrant and pay it in the order of registration.
- 642 ~~[(4) Accounts for county charges of every description shall be presented to the auditor and~~
 643 ~~county executive to be audited as prescribed in statute.]~~

644 Section 26. Section **59-2-208** is amended to read:

645 **59-2-208 . Duties of commission relative to mines.**

646 The duties of the commission [~~and county auditors~~]relative to:

- 647 (1) the assessment of mines, mining claims, and mining property;
 648 (2) the statements and returns to be made; and
 649 (3) the equalization thereof are the same as those provided for the assessment of public
 650 utilities.

651 Section 27. Section **59-2-1306** is amended to read:

652 **59-2-1306 . Collection after taxpayer moves from county -- Evidence of tax due --**
 653 **Costs of collection.**

- 654 (1) If any person moves from one county to another after being assessed on personal
 655 property, the county in which the person was assessed may sue for and collect the tax in
 656 the name of the county where the assessment was made.
 657 (2) At the trial, a certified copy of the assessment from the county where the assessment
 658 was made, with a signed statement attached that the tax has not been paid, describing it
 659 as on the assessment book or delinquent list, is prima facie evidence that the tax and the
 660 interest are due, and entitles the county to judgment, unless the defendant proves that the
 661 tax was paid.
 662 (3) The county treasurer shall be credited and the county [~~auditor~~] finance officer, as defined
 663 in Section 17-50-101, shall allow the expenses of collecting the tax and permit a
 664 deduction from the amount collected, not to exceed 1/3 of the amount of the tax
 665 collected.

666 Section 28. Section **77-21-4** is amended to read:

667 **77-21-4 . Fees.**

- 668 (1) As used in this section, "finance officer" means the same as that term is defined in
 669 Section 17-50-101.
 670 (2) Whenever a judge of a court of record of this state issues a certificate under the
 671 provisions of this chapter to obtain the attendance of a witness for the prosecution from [
 672 ~~without~~] outside the state in a criminal prosecution or grand jury investigation commenced or
 673 about to commence[~~he~~] , the judge shall designate [~~therein~~]a suitable peace officer of this state
 674 to present the certificate to the proper officer or tribunal of the state wherein the witness is
 675 found and to tender to the witness [~~his~~] the witness's per diem and mileage fees.

676 The peace officer shall exhibit the certificate to the county [~~auditor~~] finance officer of the
 677 county in which the criminal proceeding is pending and the [~~auditor~~] county finance officer

678 shall draw ~~[his]~~ the county finance officer's warrant upon the county treasurer in favor of the
679 peace officer in the amount to be tendered the witness.

680 (3) The peace officer shall be liable upon ~~[his]~~ the peace officer's official bond for the proper
681 disposition of the money received.

682 (4) In all cases in which the peace officer is required to travel in order to present the
683 certificate and tender fees, ~~[his]~~ the peace officer's actual and necessary traveling
684 expenses shall be paid out of the fund from which witnesses for the prosecution in the
685 criminal proceeding are paid.

687 Section 29. Section **78A-7-121** is amended to read:

688 **78A-7-121 . Funds collected -- Deposits and reports -- Special account --**
689 **Accounting.**

690 (1)~~(a)~~ As used in this section, "finance officer" means the same as that term is defined in Section
691 17-50-101.

691 (2)(a) Justice courts shall deposit public funds in accordance with Section 51-4-2.

692 (b) The city or county treasurer shall report to the city recorder or county ~~[auditor]~~
693 finance officer, as appropriate, the sums collected and deposited.

694 (c) The city recorder or ~~[auditor]~~ county finance officer shall then apportion and remit the
695 collected proceeds as provided in Section 78A-7-120.

696 ~~[(2)]~~ (3) Money received or collected on any civil process or order issued from a justice
697 court shall be paid within seven days to the party entitled or authorized to receive it.

698 ~~[(3)]~~ (4)(a) With the approval of the governing body a trust or revolving account may be
699 established in the name of the justice court and the treasurer for the deposit of money
700 collected including bail, restitution, unidentified receipts, and other money that
701 requires special accounting.

702 (b) Disbursements from this account do not require the approval of the ~~[auditor]~~ county
703 finance officer, recorder, or governing body.

704 (c) The account shall be reconciled at least quarterly by the ~~[auditor]~~ county finance
705 officer of the governing body.

706 Section 30. Section **78B-1-123** is amended to read:

707 **78B-1-123 . Jurors and witnesses -- Limit of time for presentation of certificate.**

708 (1) As used in this section, "finance officer" means the same as that term is defined in
709 Section 17-50-101.

710 (2) Any holder of a witness's or juror's certificate specified in this title shall be required
711 to present ~~[it]~~ the certificate to the county treasurer or to the county ~~[auditor]~~ finance

712 officer, as the case may be, of the county where the certificate was issued within one
 713 year from the date of [its] issuance.

714 (3) If [~~the same~~] a certificate is not presented for payment within [~~that~~] the time described in
 715 Subsection (2), it is invalid and will not be paid.

716 Section 31. Section **78B-1-124** is amended to read:

717 **78B-1-124 . Jurors and witnesses -- Statement of certificates -- Contents --**

718 **Payment by state.**

719 (1) At the end of each quarter it shall be the duty of the county treasurer and the county [
 720 ~~auditor~~] finance officer, as defined in Section 17-50-101, of each county to prepare in
 721 duplicate and verify under oath a full and complete itemized statement of all certificates
 722 issued by the clerk of the district court since the date of the last statement for mileage
 723 and attendance of:

724 (a) grand jurors;

725 (b) trial jurors engaged in the trial of criminal causes in the district court; and

726 (c) witnesses summoned by or on behalf of the state in criminal causes in the district
 727 court.

728 (2) The statement shall set forth in detail for each certificate:

729 (a) the number of the certificate;

730 (b) the date issued;

731 (c) the name of the person in whose favor it was issued;

732 (d) the nature of the service rendered; and

733 (e) any other information as may be necessary and required by the state auditor.

734 (3) Within 30 days of the end of the quarter one of these statements shall be transmitted to
 735 the state auditor and the other filed in the office of the county clerk. Upon the timely
 736 receipt of this statement the state auditor shall, unless it is found to be incorrect, draw a
 737 warrant in favor of the county treasurer upon the state treasurer for the whole amount of
 738 jurors' and witnesses' certificates as shown by the statement, and transmit it to the county
 739 treasurer.

740 (4) The county treasurer shall hold the funds drawn from the state treasury upon the
 741 certificates for mileage and attendance of jurors and witnesses as a separate fund for the
 742 redemption of jurors' and witnesses' certificates.

743 Section 32. **Effective Date.**

744 This bill takes effect on May 7, 2025.