

## **Chapter 50** **Political Subdivision Financial Reporting Certification**

### **Part 1** **General Provisions**

#### **11-50-101 Title.**

This chapter is known as "Political Subdivision Financial Reporting Certification."

Enacted by Chapter 367, 2013 General Session

#### **11-50-102 Definitions.**

As used in this chapter:

- (1) "Annual financial report" means a comprehensive annual financial report or similar financial report required by Section 51-2a-201.
- (2) "Chief administrative officer" means the chief administrative officer designated in accordance with Section 11-50-202.
- (3) "Chief financial officer" means the chief financial officer designated in accordance with Section 11-50-202.
- (4) "Governing body" means:
  - (a) for a county, city, or town, the legislative body of the county, city, or town;
  - (b) for a special district, the board of trustees of the special district;
  - (c) for a school district, the local board of education; or
  - (d) for a special service district under Title 17D, Chapter 1, Special Service District Act:
    - (i) the governing body of the county or municipality that created the special service district, if no administrative control board has been established under Section 17D-1-301; or
    - (ii) the administrative control board, if one has been established under Section 17D-1-301.
- (5) (a) "Political subdivision" means any county, city, town, school district, community reinvestment agency, special improvement or taxing district, special district, special service district, an entity created by an interlocal agreement adopted under Title 11, Chapter 13, Interlocal Cooperation Act, or other governmental subdivision or public corporation.  
(b) Notwithstanding Subsection (5)(a), "political subdivision" does not mean a project entity, as defined in Section 11-13-103.

Amended by Chapter 16, 2023 General Session

### **Part 2** **Certification Required**

#### **11-50-201 State auditor to develop financial certification form -- Certification by chief administrative officer and chief financial officer required.**

- (1) The state auditor shall, in consultation with stakeholders that represent the interests of local government and in accordance with accounting industry best practices, develop a financial certification form.

(2) For an annual financial report of a political subdivision to be complete, the chief administrative officer and chief financial officer shall ensure that the annual financial report includes the financial certification form developed by the state auditor under Subsection (1).

Amended by Chapter 209, 2025 General Session

**11-50-202 Designating chief administrative officer -- Designating chief financial officer.**

(1)

- (a) The chief administrative officer of a political subdivision is:
  - (i) the individual appointed as the chief administrative officer of the political subdivision in accordance with statute; or
  - (ii) if a chief administrative officer is not appointed in accordance with statute, the individual designated as the chief administrative officer by the governing body of the political subdivision.
- (b) In designating a chief administrative officer under this Subsection (1), the governing body shall designate the individual who holds a managerial or similar position to perform administrative duties or functions for the political subdivision.

(2)

- (a) The chief financial officer of a political subdivision is:
  - (i) the individual appointed as the chief financial officer of the political subdivision in accordance with statute; or
  - (ii) if a chief financial officer is not appointed in accordance with statute, the individual designated as the chief financial officer by the governing body of the political subdivision.
- (b) In designating a chief financial officer under this Subsection (2), the governing body shall designate the individual who has primary responsibility for preparing the annual financial report.

Enacted by Chapter 367, 2013 General Session