

Part 2 Powers and Duties

17-19a-201 Seal.

- (1) The county legislative body shall furnish the auditor a seal in accordance with Subsection (2).
- (2) The seal shall contain or be impressed with:
 - (a) the name of the county; and
 - (b) "State of Utah, County Auditor."

Enacted by Chapter 17, 2012 General Session

17-19a-202 General duties.

A county auditor shall perform:

- (1) in accordance with Section 17-19a-205, an accounting duty or service described in this chapter or otherwise required by law;
- (2) an auditing duty or service described in this chapter or otherwise required by law; and
- (3) other duties as may be required by law.

Enacted by Chapter 17, 2012 General Session

17-19a-203 Budget officer.

The budget officer of a county is designated by:

- (1) in a county commission form of government described in Section 17-52-501 or an expanded county commission form of government described in Section 17-52-502, the county commission;
- (2) in the county executive-council form of government described in Section 17-52-504, the county executive; or
- (3) in the council-manager form of government described in Section 17-52-505, the county council.

Enacted by Chapter 17, 2012 General Session

17-19a-204 Auditing services.

- (1)
 - (a) Except as provided in Subsection (1)(b) and subject to Subsection (2), a county auditor is authorized to audit the financial records and accounts of a:
 - (i) county office;
 - (ii) county department;
 - (iii) county division;
 - (iv) county justice court; or
 - (v) any other county entity.
 - (b) The county auditor may not audit the auditor's own office, including any of the county auditor's financial records or accounts.
- (2) The county auditor shall perform an audit:
 - (a) as needed, as defined by good management practices and the standards of the profession; and
 - (b) based on the auditor's professional judgement, taking into account considerations related to risk and materiality.

- (3) Nothing in this section may be construed to affect a county legislative body's authority under Section 17-53-212 or a county executive's authority under Section 17-53-303.

Enacted by Chapter 17, 2012 General Session

17-19a-205 Accounting services.

- (1) Except as provided in Subsection (2), the county auditor shall provide accounting services for the county as established by ordinance.
- (2) The county legislative body may, by ordinance, delegate an accounting service provided for or executed on behalf of the entire county:
- (a) to the county executive; or
 - (b) to an office's or department's officer or director.
- (3) If a county legislative body delegates an accounting service in accordance with Subsection (2), the legislative body shall make the delegation:
- (a) in accordance with good management practice to foster effectiveness, efficiency, and the adequate protection of a county asset; and
 - (b) by considering appropriate checks and balances within county government.

Enacted by Chapter 17, 2012 General Session

17-19a-206 Performance audit services.

- (1)
- (a) A county auditor shall, under the direction and supervision of the county legislative body or county executive and subject to Subsections (1)(b) and (2), provide performance audit services for a county office, department, division, or other county entity.
 - (b) A county auditor may not conduct a performance audit of the auditor's own office.
- (2) The county legislative body or county executive shall establish the goals and nature of a performance audit and related services.
- (3) A performance audit conducted in accordance with this section may include a review and audit of the following:
- (a) the honesty and integrity of financial and other affairs;
 - (b) the accuracy and reliability of financial and management reports;
 - (c) the adequacy of financial controls to safeguard public funds;
 - (d) the management and staff adherence to statute, ordinance, policies, and legislative intent;
 - (e) the economy, efficiency, and effectiveness of operational performance;
 - (f) the accomplishment of intended objectives; and
 - (g) whether management, financial, and information systems are adequate and effective.

Enacted by Chapter 17, 2012 General Session

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

- (1) A county auditor shall:
- (a) maintain the books of the county in such a manner as will show the amount of receipts from and disbursement of a county office, department, division, or other county entity;
 - (b) keep accounts current with the county treasurer;
 - (c) preserve a document, book, record, or paper that the county legislative body requires the auditor to keep in the auditor's office; and

- (d) make an item described in Subsection (1)(c) available for public inspection during office hours.
- (2) The county auditor shall, in accordance with Title 63G, Chapter 2, Government Records Access and Management Act, remove from the auditor's files and destroy or otherwise dispose of:
 - (a) fee statements of a county officer;
 - (b) county warrants; and
 - (c) claims against the county.

Enacted by Chapter 17, 2012 General Session

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

- (1) On or before the last day of each month, the county auditor shall submit a report to the state treasurer regarding the collection, care, and disbursement of state money by the county during the preceding month.
- (2) The county auditor and the county treasurer shall, as required by the county legislative body, make a joint report to the county executive and the county legislative body accounting for the financial condition of the county.

Enacted by Chapter 17, 2012 General Session