

17-19a-102 Definitions.

- (1) "Account" or "accounting" means:
 - (a) the systematic recording, classification, or summarizing of a financial transaction or event; and
 - (b) the interpretation or presentation of the result of an action described in Subsection (1)(a).
- (2) "Audit" or "auditing" means an examination that is a formal analysis of a county account or county financial record:
 - (a) to verify accuracy, completeness, or compliance with an internal control;
 - (b) to give a fair presentation of a county's financial status; and
 - (c) that conforms to the uniform classification of accounts established by the state auditor.
- (3) "Book" means a financial record of the county, regardless of a record's format.
- (4)
 - (a) "Budget" or "budgeting" means a process or activity conducted by the budget officer related to the preparation or presentation of a proposed or tentative budget as provided in Chapter 36, Uniform Fiscal Procedures Act for Counties.
 - (b) "Budget" or "budgeting" includes:
 - (i) a revenue projection;
 - (ii) a budget request compilation; or
 - (iii) the performance of an activity described in Subsection (4)(b)(i) or (ii).
- (5) "Budget officer" means a person described in Section 17-19a-203.
- (6)
 - (a) "Claim" means under the color of law:
 - (i) a demand presented for money or damages; or
 - (ii) a cause of action presented for money or damages.
 - (b) "Claim" does not mean a routine, uncontested, or regular payment, including a bill, purchase, or payroll.
- (7) "Performance audit" means a review and audit as described in Subsection 17-19a-206(3) of a county program, county operation, county management system, or county agency to:
 - (a) review procedures, activities, or policies; and
 - (b) determine whether the county is achieving the best levels of economy, efficiency, effectiveness, and compliance.

Enacted by Chapter 17, 2012 General Session