

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