

17D-2-202 Staff and personnel of a local building authority -- Legal, accounting, and auditing services.

- (1) A local building authority may:
 - (a) as necessary for the local building authority's performance of its functions and activities:
 - (i) subject to Subsection (2), contract for or employ staff and other personnel, including the personnel of the creating local entity; and
 - (ii) contract with the creating local entity to use the creating local entity's property or facilities; and
 - (b) include the cost of the use of the creating local entity's personnel, property, or facilities under Subsection (1)(a) in the amount the local building authority charges under a lease or agreement with the creating local entity.
- (2)
 - (a) If a creating local entity has an elected attorney, that elected attorney shall be the legal advisor to and provide all legal services for the local building authority created by the creating local entity, subject to Subsection (3).
 - (b) If a creating local entity has an elected auditor, that elected auditor shall provide all accounting and auditing services for the local building authority created by the creating local entity, subject to Subsection (3).
 - (c) The local building authority shall reimburse the creating local entity for legal, accounting, and auditing services provided by the creating local entity's elected attorney or auditor, based on the actual cost of the services, including a reasonable amount that the creating local entity allocates for overhead, employee benefits, and general and administrative costs.
- (3) Subsection (2) may not be construed to prevent a local building authority from obtaining:
 - (a) with the consent of the elected attorney and the governing body, legal services from an outside attorney;
 - (b) with the consent of the elected auditor and the governing body, accounting or auditing services from an outside accountant or auditor; or
 - (c) an opinion of an outside attorney or accountant that is necessary for the issuance of the local building authority's bonds.
- (4) If fees for legal, accounting, or auditing services related to a project are paid by the creating local entity and not reimbursed by the local building authority, the local building authority may not include the cost of those services in the amount the local building authority charges under a lease agreement with the creating local entity with respect to that project.

Enacted by Chapter 360, 2008 General Session