

Effective 3/24/2015

51-2a-301 State auditor responsibilities.

- (1) Except for political subdivisions that do not receive or expend public funds, the state auditor shall adopt guidelines, qualifications criteria, and procurement procedures for use in the procurement of audit services for all entities that are required by Section 51-2a-201 to cause an accounting report to be made.
- (2) The state auditor shall follow the notice, hearing, and publication requirements of Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (3) The state auditor shall:
 - (a) review the accounting report submitted to the state auditor under Section 51-2a-201; and
 - (b) if necessary, conduct additional inquiries or examinations of financial statements of the entity submitting that information.
- (4) The governing board of each entity required by Section 51-2a-201 to submit an accounting report to the state auditor's office shall comply with the guidelines, criteria, and procedures established by the state auditor.
- (5) Each fifth year, the state auditor shall:
 - (a) review the dollar criteria established in Section 51-2a-201 to determine if they need to be increased or decreased; and
 - (b) if the state auditor determines that they need to be increased or decreased, notify the Legislature of that need.
- (6)
 - (a) The state auditor may require a higher level of accounting report than is required under Section 51-2a-201.
 - (b) The state auditor shall:
 - (i) develop criteria under which a higher level of accounting report may be required; and
 - (ii) provide copies of those criteria to entities required to analyze and report under Section 51-2a-201.
- (7) This section does not apply to a nonprofit corporation that submits an accounting report under Section 51-2a-201.5.

Amended by Chapter 138, 2015 General Session