

119 class is subject to the provisions of this chapter.]

120 (2) This chapter applies to each county in the state.

121 Section 3. Section 17-19a-102 is amended to read:

122 **17-19a-102. Definitions.**

123 As used in this chapter:

124 (1) "Account" or "accounting" means:

125 (a) the systematic recording, classification, or summarizing of a financial transaction or
126 event; and

127 (b) the interpretation or presentation of the result of an action described in Subsection

128 (1)(a).

129 (2) ~~§~~ **→ (a) ←** ~~§~~ "Accounting services" means the creation, modification, or deletion of
129a transactions

130 and records in a financial accounting system, including the preparation of a county's annual
131 financial report.

131a **§** **→ (b) "Accounting services" does not include the creation of a purchase order. ←** ~~§~~

132 [(2)] (3) "Audit" or "auditing" means an examination that is a formal analysis of a
133 county account or county financial record:

134 (a) to verify accuracy, completeness, or compliance with an internal control;

135 (b) to give a fair presentation of a county's financial status; and

136 (c) that conforms to the uniform classification of accounts established by the state
137 auditor.

138 [(3)] (4) "Book" means a financial record of the county, regardless of a record's format.

139 [(4)] (5) (a) "Budget" or "budgeting" means [a process or activity conducted by the
140 ~~budget officer related to~~] the preparation or presentation of a proposed or tentative budget as
141 provided in Chapter 36, Uniform Fiscal Procedures Act for Counties.

142 (b) "Budget" or "budgeting" includes:

143 (i) a revenue projection;

144 (ii) a budget request compilation; or

145 (iii) the performance of an activity described in Subsection [(4)] (5)(b)(i) or (ii).

146 [(5)] ~~"Budget officer" means a person described in Section 17-19a-203;~~

147 (6) (a) "Claim" means under the color of law:

148 (i) a demand presented for money or damages; or

149 (ii) a cause of action presented for money or damages.

150 (b) "Claim" does not mean a routine, uncontested, or regular payment, including a bill,
151 purchase, or payroll.

152 (7) "Performance audit" means a review and audit as described in Subsection
153 17-19a-206(3) of a county program, county operation, county management system, or county
154 agency to:

- 155 (a) review procedures, activities, or policies; and
- 156 (b) determine whether the county is achieving the best levels of economy, efficiency,
157 effectiveness, and compliance.

158 Section 4. Section 17-19a-205 is amended to read:

159 **17-19a-205. Accounting services.**

160 (1) Except as provided in [~~Subsection (2)~~] Subsections (2) and §→ [(4)] (3) ←§, the county
160a auditor
161 shall provide accounting services for the county [~~as established by ordinance~~].

162 (2) [~~The~~] For a county operating under the county executive-council form of
163 government as described in Section 17-52a-203, the county [~~legislative body~~] council may, by
164 ordinance, delegate [~~an accounting service~~] accounting services provided for or executed on
165 behalf of the entire county:

- 166 (a) to the county executive; or
- 167 (b) to an office's or department's officer or director.

168 (3) For a county operating under the council-manager form of county government as
169 described in Section 17-52a-204, if the county auditor provides preapproval §→ or postpayment
169a review ←§ for all payments by
170 the county, the county council may by ordinance passed on or before December 31, 2021,
171 delegate accounting services provided for or executed on behalf of the entire county:

- 172 (a) to the county manager; or
- 173 (b) to an office's or department's officer or director.

174 [~~(3)~~] (4) If a [~~county legislative body delegates an accounting service~~] county council
175 delegates the provision of accounting services in accordance with [~~Subsection (2), the~~
176 legislative body shall make the delegation] Subsection (2) or (3):

- 177 (a) the county council shall make the delegation in accordance with good management
178 practice to foster effectiveness, efficiency, and the adequate protection of a county asset; [~~and~~]
- 179 (b) the county council shall make the delegation by considering appropriate checks and
180 balances within county government[~~;~~]; and