

**1st Sub. S.B. 0162**  
**COUNTY GOVERNANCE AMENDMENTS**

Senator **Michael K. McKell** proposes the following amendments:

1. *Page 5, Lines 129 through 131:*

129           (2) **(a)** "Accounting services" means the creation, modification, or deletion of transactions  
130 and records in a financial accounting system, including the preparation of a county's annual  
131 financial report.

**(b) "Accounting services" does not include the creation of a purchase order.**

2. *Page 6, Lines 159 through 161:*

159           17-19a-205. Accounting services.

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

3. *Page 6, Lines 168 through 171:*

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 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: