

**COUNTY AUDITOR AMENDMENTS**

2019 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Kim F. Coleman**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill addresses the authority of a county auditor in a county of the first class to conduct a performance audit of a county entity.

**Highlighted Provisions:**

This bill:

- ▶ allows the county auditor in a county of the first class to conduct a performance audit of a county entity without the direction and supervision of the county legislative body or county executive;
- ▶ requires the county auditor in a county of the first class rather than the county legislative body to establish the goals and nature of a performance audit; and
- ▶ addresses the circumstances in which a county auditor in a county of the first class should conduct a performance audit of a county entity.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**17-19a-206**, as enacted by Laws of Utah 2012, Chapter 17



28 *Be it enacted by the Legislature of the state of Utah:*

29 Section 1. Section **17-19a-206** is amended to read:

30 **17-19a-206. Performance audit services.**

31 (1) (a) A county auditor in a county of the first class may, subject to Subsection (3),  
32 conduct a performance audit of a county office, department, division, or any other county  
33 entity.

34 (b) The county auditor shall:

35 (i) establish the goals and nature of a performance audit described in Subsection (1)(a)  
36 and related services; and

37 (ii) conduct a performance audit described in Subsection (1)(a):

38 (A) as needed, in accordance with good management practices and professional  
39 standards; and

40 (B) based on the county auditor's professional judgment, taking into account  
41 considerations related to risk and materiality.

42 ~~[(1)]~~ (2) (a) A county auditor in a county of the second through sixth class shall, under  
43 the direction and supervision of the county legislative body or county executive and subject to  
44 Subsections ~~[(1)(b) and (2)] (2)(b) and (3), provide performance audit services for a county~~  
45 office, department, division, or other county entity.

46 ~~[(b) A county auditor may not conduct a performance audit of the auditor's own office.]~~

47 ~~[(2)]~~ (b) The county legislative body or county executive shall establish the goals and  
48 nature of a performance audit described in Subsection (2)(a) and related services.

49 (3) A county auditor may not conduct a performance audit of the auditor's own office.

50 ~~[(3)]~~ (4) A performance audit conducted in accordance with this section may include a  
51 review and audit of the following:

52 (a) the honesty and integrity of financial and other affairs;

53 (b) the accuracy and reliability of financial and management reports;

54 (c) the adequacy of financial controls to safeguard public funds;

55 (d) the management and staff adherence to statute, ordinance, policies, and legislative  
56 intent;

57 (e) the economy, efficiency, and effectiveness of operational performance;

58 (f) the accomplishment of intended objectives; and

59 (g) whether management, financial, and information systems are adequate and  
60 effective.