

UNIFORM ACCOUNTING MANUAL (UAM)

Office of the Utah State Auditor
May 2014



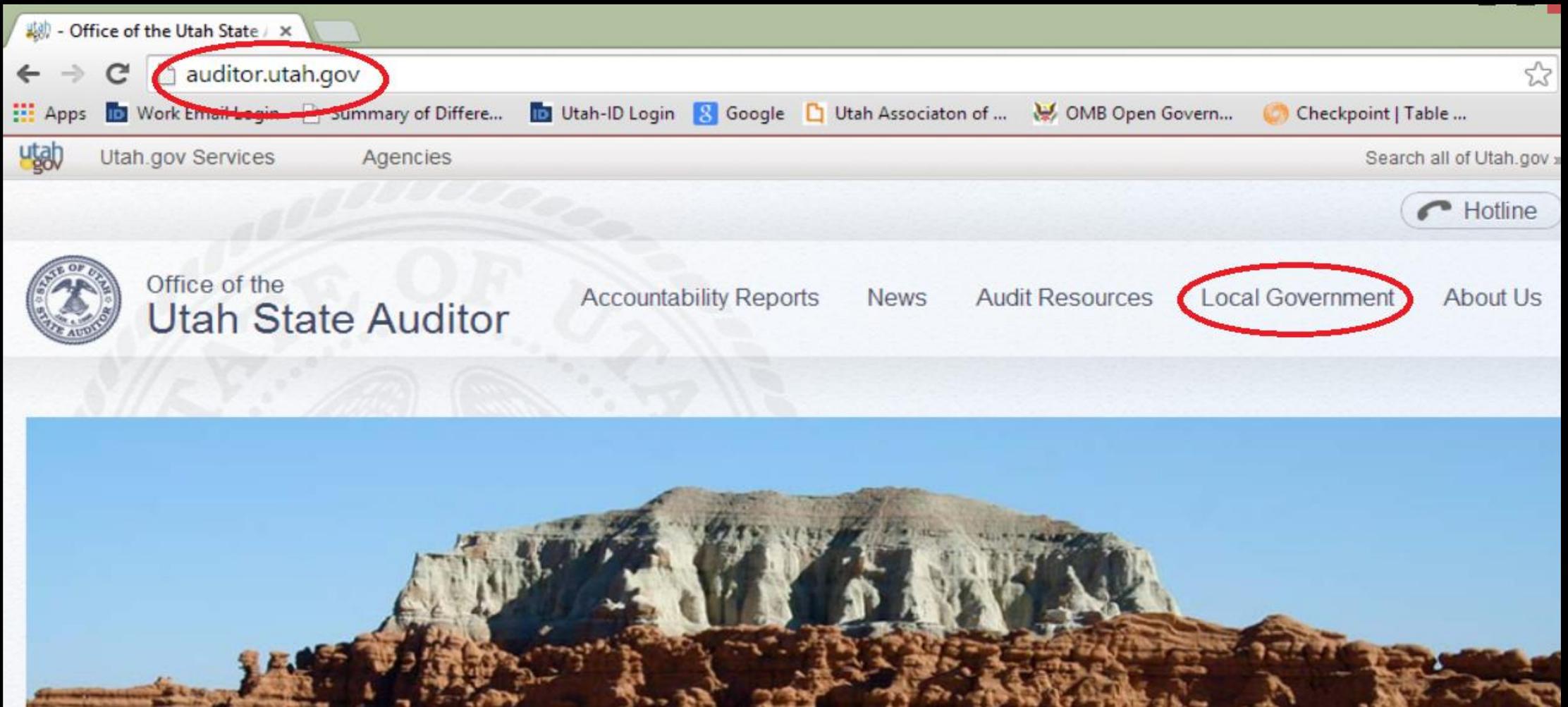
HISTORY & PURPOSE

UAM

- Established to bring uniformity to all local government entity's budgeting, accounting, and reporting.
- Reference tool for state compliance issues.
- Provide guidance for specific issues that may not be clearly evidenced in Utah laws or general accounting literature.

LOCATION OF MANUAL

auditor.utah.gov



Local Government - Office x

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Local Government

The Local Government Division ensures uniform accounting, budgeting, and financial reporting by Utah's local governments. This is done by providing consultation, budget forms, and uniform accounting guidelines and services for counties, municipalities, school districts, and local districts.

The Division reviews independent audits of all units of local government for compliance with reporting standards and conformity with generally accepted accounting principles and State law. The Division also presents training to local government officials and to CPA's conducting governmental audits.

This section of the website provides information to local government officials and accounting and audit professionals serving local government entities to help them comply with their financial obligations. To sign up for the Local Government mailing list, enter your email below and follow the instructions to select the information that you would like to receive.

Sign up for our Email Newsletter

Your Email:

LOCATION OF MANUAL

Local Government Resources

Municipalities - Office of the Utah State Auditor

auditor.utah.gov/audit-resources/audit-and-accounting-resources/local-govt/municipalities/

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Municipalities

This section of the website provides information to government officials of Utah's Cities and Towns and accounting and audit professionals serving these municipalities to help them comply with their financial obligations.

For Accountability information, including past financial reports, about Local Government entities in the State of Utah, please visit the [Search financial Reports of Local Government](#) link under the [Accountability](#) section.

Municipal Officials can submit reports at the link below.

[Submit Local Government Reports](#)

Local Government

- Local Government
- Uniform Chart of Accounts
- Local Government Reporting
- Search Local Government Reports
- Counties
- Local Districts
- Municipalities
 - Municipalities – Accounting Manual**
 - Municipalities – FAQ
 - Municipalities – Training
- School Districts
- For CPAs and Practitioners

LOCATION
OF MANUAL
Entity Type

Municipalities – Accounti x

auditor.utah.gov/audit-resources/audit-and-accounting-resources/local-govt/municipalities/municipalities-accounting-manual

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Municipalities – Accounting Manual

Local Government Uniform Accounting Manual

Local Government

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- Local Districts
- Municipalities**
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LOCATION
OF MANUAL

Accounting
Manual

Municipalities – Accounti x auditor.utah.gov/wp-cont x

auditor.utah.gov/wp-content/uploads/sites/5/2013/05/Uniform-Accounting-Manual-2013.pdf

Apps Work Email Login Summary of Differ... Utah-ID Login Google Utah Associaton of ... OMB Open Govern... Checkpoint | Table ...

State of Utah

Uniform Accounting Manual
for
All Local Governments



The seal of the State Auditor of Utah is circular with a double-line border. Inside the border, the words "STATE OF UTAH" are at the top and "STATE AUDITOR" is at the bottom. In the center is an eagle with wings spread, perched on a stack of books. Below the eagle, the date "JAN. 4, 1896" is inscribed. Two stars are positioned on either side of the eagle.

LOCATION
OF MANUAL

PDF
document
with
hyperlinks

CONTENTS OF UAM

- Budgeting
 - Format
 - Sequence of Actions/dates
 - Amendments
- Fund Balance restrictions
- Property Tax Rate Increases
 - Dates
 - Who to contact
- Single Audit Requirements

CONTENTS OF UAM CONTINUED

- Financial Reporting
 - What is due to whom and when
- Fiscal Responsibilities & Personnel
- Open and Public Meeting Act
- GRAMA
- Impact Fees
- Public Treasurer Bonding Requirements
- Other Special Accounting Issues



Uniform Accounting Manual
vs.
Legal Compliance Guide



OPEN AND PUBLIC MEETING ACT

Closed Meetings

UCA 52-4-204 - 52-4-206

CLOSED MEETINGS

PROCESS TO CLOSE MEETING

- Must first hold a public meeting with the proper notice
- A Quorum must be present
- Two-thirds of the body present must vote to close the meeting
- The body must publicly disclose:
 - The vote by name of each member for or against entering into the closed meeting
 - The reasons for holding the closed meeting
 - Location of the closed meeting

CLOSED MEETINGS FOR RESTRICTED PURPOSES ONLY

To Discuss:

1. The character, competence, or health of an individual.
2. Deployment of security personnel, devices, or systems.
3. Collective bargaining issues.
4. Pending or reasonably imminent litigation.
5. Purchase, exchange, lease or sale of real property, if such discussion prevents the entity from completing a transaction on the best possible terms.
6. Investigative proceedings regarding allegations of criminal misconduct.
7. NEW! SB 179 - deliberations relating to specific Procurement Code (evaluating bids, trade secrets, protests, appeals)

WHAT YOU CANNOT DO IN A CLOSED MEETING

- Approve any ordinance, resolution, rule, regulation, contract, or appointment
- Interview a person applying to fill an elected position
- Take final actions
 - Final votes must be open and on the record

RECORDING OF CLOSED MEETINGS

- Electronic recording required EXCEPT when discussing:
 - (Must have a sworn statement affirming purpose below)
 - Character, competence or health of individual
 - Deployment of security personnel, devices, or systems
- May have written minutes
- Both electronic and written minutes for closed meetings are protected records

CLOSED MEETINGS COMMON VIOLATIONS

- Closing meetings without members of the body voting first in an open meeting to close the meeting.
- Conducting a closed meeting for reasons other than those allowed by statute
- Taking official or final action in a closed meeting



As the Utah League of Cities and Towns likes to say:

**‘There’s a new Sherriff in
town and his name is
John Dougall.’**

FREEZING OF ACCOUNTS

SB 51 AMENDMENT TO UCA 67-3-1

CURRENTLY: the State Auditor can withhold tax funds from any local government entity not in compliance with State accounting, budget or financial reporting statutes.

- Must give 60 day notice before holding funds
- Funds held at State and County level
- Hold for delinquent budgets, financial statements, UT-x forms

FREEZING OF ACCOUNTS

SB 51 AMENDMENT TO UCA 67-3-1

WHAT'S NEW

Districts that 'exclusively assesses fees' :

- For delinquent financial reporting: after the 60 day notice, the State Auditor **may prohibit** the entity from **accessing money** held by the State (PTIF) and funds held in accounts of financial institutions.
 - Letter of request to State Treasurer for PTIF accounts
 - Must file with district court to freeze other financial accounts
 - Notice required, but not specified as to how far in advance must be given

FREEZING OF ACCOUNTS

SB 51 AMENDMENT TO UCA 67-3-1

WHAT'S NEW continued:

For ALL local government entities:

Not adopting a budget: the State Auditor **may prohibit** the entity from **accessing money** held by the state (PTIF) and held in accounts of financial institutions.

- Letter of request to State Treasurer for PTIF accounts
- Contact/letter to financial institutions requesting (may also file with district court)
- Notice required, but not specified as to how far in advance must be given

CONTACT INFO

- Uniform Accounting Manual
- State Legal Compliance Guide
- Agreed-Upon Procedures Guides
- Cities and Towns



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