

A Key Pillar of State Government

OFFICE OF THE UTAH STATE AUDITOR



Office of the
Utah State Auditor

**Local
Government
Division**




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Local Government Team



- **Van Christensen - Director**
– Counties



- **Ryan Roberts – Supervisor**
– Local and Special Service
Districts, Non-profits



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Local Government Team



- **Patricia Nelson – Supervisor**
– Cities and Towns, RDA's



- **Rebekka Wilkinson – Supervisor**
– School Districts



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Local Government Team



- **Emily Lockhart – Assistant/Intern**



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Local Government Oversight



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Uniform Accounting & Reporting

- Training (regional, online, interactive)
 - Local Government Officials
 - CPA's conducting governmental audits
- Accounting & Reporting Resources
 - Uniform Accounting Manual
 - "Little Manuals"
 - Legal Compliance Guide



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Accountability & Compliance

- Review of Budgets and Financial Statements
- Review of independent audits of local governments performed by CPA's
- Site visits of local governments
 - Assess needs
 - Strengthen internal control environment
- Taxpayer Complaints (hotline.utah.gov)



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Improving Transparency

- Collection of Data
 - Financial Statements, Budgets, Survey Forms
 - Available to public on Office of the State Auditor's website
 - Data mining, other search engines



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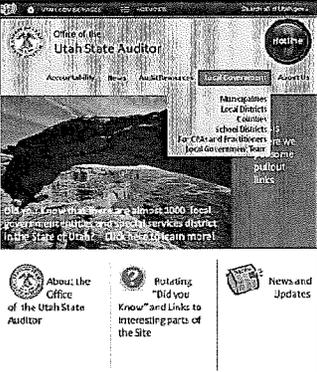
NEW AND UPCOMING!



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New Website

Tools for Local Government Partners



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Online Entry of Local Government Reports

HB 99: Effective mid May, requires electronic reporting

- Easy to use, web interface to enter required data
 - Direct Upload of files
 - Direct Entry of UT-x Survey Data
 - Online certifications, data checks
- All detailed financial data will be searchable across all Local Government entities
- Enhance transparency and accountability

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Online Entry of Local Government Reports

- Update of Entity Information
 - Current elected officials
 - Current Administrative officials
- Upload of Budgets
 - In the format that was provided to public
 - Example Forms available, but not required
 - Online certification



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Financial Report Audit Thresholds

SB 179: If Revenues or Expenses are:

- Over \$500,000
 - Audit
- Between \$100,000 to \$500,000
 - Agreed-Upon Procedures report
 - On-line submission of financial data
- Below \$100,000
 - On-line submission of financial data

Effective dates:
6/30/13 and 12/30/13
Year End Dates



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Online Entry of Local Government Reports

Annual Financial Reports

- Revenues/Expenditures greater than \$500,000
 - Upload of audited F/S
- Revenues/Expenditures less than \$500,000 and greater than \$100,000
 - Direct entry of financial data (Replaces UT-x form)
 - Upload of Agreed Upon Procedures Report
- Revenues/Expenditures less than \$100,000
 - Direct entry of financial data (Replaces UT-x form)



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Online Entry of Local Government Reports

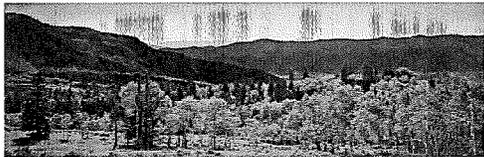
UT-x Survey Data

- Entities with revenues/expenditures greater than \$500,000:
 - Direct entry of data into online database
- Entities with revenues/expenditures less than \$500,000:
 - Financial Report data entered replaces UT-x form



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OTHER ISSUES



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NEW - Financial Report Certifications

- **HB 330** - Requires certification of annual financial reports by the chief administrative officer and chief financial officer (effective July 1, 2013)
 - “Under penalty of perjury, I, [officer's name] certify that the [annual financial report] of [political subdivision] for the year ended [date] fairly presents in all material respects the financial condition and results of operations of [political subdivision].”



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How To Certify

- Electronic Signature through online submission
- Hard copy form
 - Form illustration on auditor.utah.gov

Financial Report will not be considered complete unless certification is submitted.



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NEW – Availability of Minutes Counties, Cities & Towns

SB 77 (effective mid May for counties and 1st- 4th class cities; effective 1/1/2015 for 5th class cities and towns)

- Pending minutes must be available within 30 days after the public meeting
- Within 3 days of approval of minutes:
 - Post written minutes to Utah Public Notice Website
 - Make available at entity's office, including any public materials distributed at the meeting
 - Make available the audio recording of meeting



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NEW – Availability of Minutes Special Service Districts

SB 77 (effective mid May)

- Pending minutes must be available within a reasonable period of time after the public meeting
- Within 3 days of approval of minutes:
 - Make available at entity's office
 - Make available the audio recording of meeting



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Hot Topic – Amending Budgets

Local governments **MUST** amend their budgets **BEFORE** spending funds in excess of the original budget.

- **Current Inappropriate Practice**
 - Public hearings to amendment budgets held only once a year, late in the year to match budget to actual
- **Our Recommendation:**
 - Hold a public hearing to address budget amendments **BEFORE** spending funds



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Questions?



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