

Office of the Utah State Auditor

Local Government Reporting Requirements & Deadlines

Total Annual Revenue or Expenditures Greater than \$1,000,000					
Document Type	Definition	Deadline	2012 or earlier	2013	2014 or after
Budget	<i>The budget constitutes spending authority for the entity and a formal plan for spending.</i>	<i>30 days after adoption. Fiscal Year End: July 31 Calendar Year End: Jan. 31</i>	Yes	Yes	Yes
Audited Financial Statements	<i>This document should be completed and submitted by an independent CPA firm.</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	Yes	Yes	Yes
Financial Certification	<i>This document certifies that the online financial survey is accurate.</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	No	Yes	Yes
Transparency Website Submission	<i>-Quarterly Revenue & Expenditures -Annual Balance Sheet Data -Annual Payroll Data -Upload to transparent.utah.gov</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	Yes	Yes	Yes
Schedule of Expenditures of State Awards (if applicable)	<i>This document shows the schedules of state monies spent during the year by the entity.</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	No	Yes	Yes
Impact Fee Report (if applicable)	<i>This document show any impact fee schedules for the entity.</i>	<i>Annually, expected with the financial statements. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	Yes	Yes	Yes
UT Census Form	<i>This document is no longer required.</i>		Yes	Yes	No
<p><i>Notes: For 2013 and after, instead of submitting a UT census form, these entities will map their chart of accounts to the OSA's Uniform Chart of Accounts and report their detailed revenues and expenditures, along with the Uniform Chart of Account Number, to the transparency website, transparent.utah.gov. Also, these entities are required to submit their balance sheet information mapped to the Uniform Chart of Accounts to the transparency website within six months of the end of their fiscal year.</i></p>					

All documents must be submitted through our Online Submission System at reporting.auditor.utah.gov.