

# Office of the Utah State Auditor

## Local Government Reporting Requirements & Deadlines

### For FY and CY 2014 Reports

Total Annual Revenue or Expenses between \$100,000 and \$500,000				
Date Submitted	Submitted by	Document Type	Submit to:	Deadline
		<b>Budget</b> – <i>Original adopted budget.</i>	<i>reporting.auditor.utah.gov</i> <i>Option 1</i>  <i>Amended budgets are not required but may be submitted, via email only, to: sao@utah.gov</i>	<i>30 days after adoption</i>
		<b>Online Financial Survey</b> <i>The financial survey serves as the required financial report of the entity.</i>	<i>reporting.auditor.utah.gov</i> <i>Option 2</i>	<i>180 days after year end</i>
		<b>Financial Certification</b> <i>This document certifies that the online financial survey is accurate.</i>	<i>Follow instructions that appear on-screen after completing the Online Financial Survey</i>	<i>180 days after year end</i>
		<b>Agreed-Upon Procedures Report *</b> <i>Completed by an independent CPA firm. The report should include:</i> <ul style="list-style-type: none"> <li>- <i>written findings and recommendations</i></li> <li>- <i>management's response</i></li> </ul> <p><small>* An entity may choose to have a financial audit performed in place of an Agreed-Upon Procedures Engagement. In this case, see requirements noted in the Financial Audit Reporting Package for entities with revenue and expenses between \$500,000 and \$1,000,000.</small></p>	<i>reporting.auditor.utah.gov</i> <i>Option 1</i>	<i>180 days after year end</i>
		<b>Impact Fee Report</b> <b>(only applicable for entities who assess impact fees)</b>	<i>reporting.auditor.utah.gov</i> <i>Option 1</i>	<i>180 days after year end.</i>

NOTE: Reports will not post to the OSA website until they have gone through a preliminary review to determine if report components are appropriate.

For help uploading the reports to OSA website, contact: [Kylie Cone at 801-538-1364 or kcone@utah.gov](mailto:Kylie.Cone@utah.gov)  
 For questions regarding completing the reports, contact: [Van Christensen at 801-538-1394 \(counties\)](mailto:Van.Christensen@utah.gov)  
[Jeremy Walker at 801-538-1040 \(cities/towns\)](mailto:Jeremy.Walker@utah.gov)  
[Ryan Roberts at 801-538-1721 \(districts\)](mailto:Ryan.Roberts@utah.gov)