

Office of the Utah State Auditor

Local Government Reporting Requirements & Deadlines

For FY and CY 2014 Reports

Total Annual Revenue or Expenses between \$500,000 and \$1,000,000				
Date Submitted	Submitted by	Document Type	Submit to:	Deadline
		Budget – <i>Original adopted budget</i>	reporting.auditor.utah.gov Option 1 <i>Amended budgets are not required but may be submitted, via email only, to: sao@utah.gov</i>	30 days after adoption
		Financial Audit Reporting Package:		
		<ul style="list-style-type: none"> • Financial Statement Report <ul style="list-style-type: none"> - Independent Auditor’s Report - Independent Auditor’s Report on I/C and Compliance in Accordance with Government Auditing Standards (Yellow Book Report) 		
		<ul style="list-style-type: none"> • State Compliance Audit Report: <ul style="list-style-type: none"> - Independent Auditor’s Report in Accordance with “State Compliance Audit Guide” - Schedule of Expenditures of State Awards (if more than \$500,000 of <u>state</u> awards was expended) 	All components are to be submitted together to: reporting.auditor.utah.gov Option 1	180 days after year end
		<ul style="list-style-type: none"> • Single Audit Report (if more than \$500,000 of <u>federal</u> awards was expended) <ul style="list-style-type: none"> - Independent Auditor’s Report on Compliance for Each Major Program and on I/C over Compliance required by OMB A-133 - Schedule of Expenditures of Federal Awards 		
		<ul style="list-style-type: none"> • Report on Findings and Recommendations <ul style="list-style-type: none"> - Written findings and recommendations relative to all of the above audits - Management’s Response 		
		Financial Certification <i>This document certifies that the audited financial statements are accurate.</i>	Follow instructions that appear on-screen after uploading the Financial Audit Reporting Package	180 days after year end
		Impact Fee Report (only applicable for entities who assess impact fees)	reporting.auditor.utah.gov Option 1	180 days after year end
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 \[kccone@utah.gov\]\(mailto:kccone@utah.gov\)](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)