

Office of the Utah State Auditor

Local Government Reporting Requirements & Deadlines

For FY and CY 2015 Reports

Total Annual Revenue or Expenses between \$350,000 and \$7500,000				
Date Submitted	Submitted by	Document Type	Submit to:	Deadline
		Budget – Original adopted budget.	<i>reporting.auditor.utah.gov</i> Option 1 Amended budgets are not required but may be submitted, via email only, to: <i>sao@utah.gov</i>	30 days after adoption
		Online Financial Survey <i>The financial survey serves as the required financial report of the entity.</i>	<i>reporting.auditor.utah.gov</i> Option 2	180 days after year end
		Financial Certification <i>This document certifies that the online financial survey is accurate.</i>	Follow instructions that appear on-screen after completing the Online Financial Survey	180 days after year end
		Agreed-Upon Procedures Report * <i>Completed by an independent CPA firm. The following must be included if deficiencies are noted:</i> - written findings and recommendations - management's response	<i>reporting.auditor.utah.gov</i> Option 1	180 days after year end
		Utah Public Finance (Transparency) Website Submission ** <ul style="list-style-type: none"> • Mapping of entity's operational chart of accounts to OSA Uniform Chart of Accounts (see http://auditor.utah.gov/publications/uniform-chart-of-accounts/) • Upload to Transparency Website <ul style="list-style-type: none"> -Quarterly Revenue & Expenses -Annual Balance Sheet Data -Annual Payroll Data 	<i>transparent.utah.gov</i> For help, see http://finance.utah.gov/reporting/documents/01-01-02.pdf or contact Darrell Swenson in the State Division of Finance at 801-538-3059 or darrellswenson@utah.gov	- Quarterly Revenue & Expenses must be uploaded within 30 days after fiscal quarter end, except at year end. - Annual Balance Sheet Data must be uploaded within 180 days after year end. - Annual Payroll Data must be uploaded within 90 days after year end.
		Impact Fee Report (only applicable for entities who assess impact fees)	<i>reporting.auditor.utah.gov</i> Option 1	180 days after year end.
<p>* 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 greater than \$750,000.</p> <p>** Entities with revenues and expenditures less than \$500,000 are not required to submit to Utah Public Finance (Transparency) Website but are encouraged to do so.</p> <p>NOTE: Reports will not post to the OSA website until they have gone through a preliminary review to determine if report components are appropriate.</p>				

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)