

Office of the Utah State Auditor

School Districts & Charter Schools Reporting Requirements & Deadlines

For FY and CY 2015 Reports

Date Submitted	Submitted by	Document Type	Submit to:	Deadline
		Budget – Original adopted budget	reporting.auditor.utah.gov Option 1 Amended budgets are not required but may be submitted, via email only, to: sao@utah.gov	30 days after adoption
		Copy of AFR OR Online Financial Survey <i>Applicable ONLY to <u>nonoperating</u> charter schools.</i> The financial survey serves as the required financial report of the entity when an Agreed-Upon Procedures Engagement is performed.	reporting.auditor.utah.gov Option 1 or 2	180 days after year end
		Agreed-Upon Procedures <i>Applicable ONLY to <u>nonoperating</u> charter schools.</i> Completed by an independent CPA firm. The report should include: - written findings and recommendations - management's response	reporting.auditor.utah.gov Option 1	180 days after year end
		Financial Audit Reporting Package (not applicable to <u>nonoperating</u> charter schools)		
		<ul style="list-style-type: none"> • Financial Statement Report - 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: - Independent Auditor's Report in Accordance with "State Compliance Audit Guide" - Schedule of Expenditures of State Awards (if more than \$750,000 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 \$750,000 of <u>federal</u> awards was expended) - 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 - Written findings and recommendations relative to all of the above audits - Management's Response 		
		Financial Certification This document certifies that the audited financial statements (or Online Financial Report for nonoperating charter schools) are accurate.	Follow instructions that appear on-screen after uploading the Financial Audit Reporting Package or Online Financial Survey, as applicable	180 days after year end
		Utah Public Finance (Transparency) Website Submission (For school districts and charter schools with annual revenues or expenses greater than \$500,000)		
		<ul style="list-style-type: none"> • Map entity's chart of accounts to the USOE Uniform Chart of Accounts (see http://www.schools.utah.gov/finance/Financial-Reporting/Chart-of-Accounts.aspx) 	transparent.utah.gov ----- see http://finance.utah.gov/reporting/documents/01-01-02.pdf for help 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 Payroll Data must be uploaded within 90 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 reports to OSA website](#), contact Kylie Cone at 801-538-1364 or kcone@utah.gov.
For questions regarding [completing reports being submitted to the OSA](#), contact Patricia Nelson at 801-538-1334 or patricianelson@utah.gov