

Office of the Utah State Auditor

School Districts & Charter Schools

Reporting Requirements & Deadlines

Applicable to all School Districts & Charter Schools regardless of their Total Annual Revenues or Expenditures			
Document Type	Definition	Deadline	FY 2014 and after
Budget	<i>The budget constitutes spending authority for the entity and a formal plan for spending.</i>	<i>30 days after adoption. Must be submitted by July 22nd. Schools going through Truth-in-Taxation have until September 17th.</i>	Yes
Audited Financial Statements (including Single Audit, Management Letter, etc.)	<i>This document should be prepared by the entity and audited by an independent CPA firm.</i>	<i>180 days after year end. Must be submitted by December 31st.</i>	Yes
Financial Certification	<i>This document certifies that the financial statements are accurate.</i>	<i>180 days after year end. Must be submitted by December 31st.</i>	Yes
AFRs & APRs	<i>These documents are not required to be submitted to the OSA.</i>		No

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