

Office of the Utah State Auditor

Local Government and Governmental Nonprofits

Reporting Requirements & Deadlines

For FY and CY 2015 Reports

Total Annual Revenue or Expenses Greater than \$750,000				
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
		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 \$750,000 of <u>state</u> awards was received or 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 received or 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
		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 	transparent.utah.gov For help, see http://finance.utah.gov/reporting/documents/01-01-02.pdf or contact Darrell Swensen in the State Division of Finance at 801-538-3059 or darrellswensen@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)	reporting.auditor.utah.gov Option 1	180 days after year end
		Deposit and Investment Form <i>Required by the Utah Money Management Council</i>	Attach form to email sent to: mmcouncil@utah.gov	January 31 <u>and</u> July 31 of each year
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)
For questions regarding completing the reports, contact: [Van Christensen at 801-538-1394 \(counties\)](mailto:vanchristensen@utah.gov)
[Jeremy Walker at 801-538-1040 \(cities/towns\)](mailto:jeremywalker@utah.gov)
[Ryan Roberts at 801-538-1721 \(districts\)](mailto:ryanroberts@utah.gov)