

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	To Utah State Office of Education: July 17 th To Office of the State Auditor: July 22 nd
		Copy of AFR <u>OR</u> Online Financial Survey <i>Applicable ONLY to <u>nonoperating</u> charter schools.</i> <i>The financial survey serves as the required financial report of the entity when an Agreed-Upon Procedures Engagement is performed.</i>	reporting.auditor.utah.gov Option 1 or 2	To Utah State Office of Education: November 30 th To Office of the State Auditor: December 31 st
		Agreed-Upon Procedures <i>Applicable ONLY to <u>nonoperating</u> charter schools.</i> <i>Completed by an independent CPA firm in accordance with the OSA’s Guide for AUP Engagements for LEAs. The report should include:</i> - written findings and recommendations - management’s response	reporting.auditor.utah.gov Option 1	To Utah State Office of Education: November 30 th To Office of the State Auditor: December 31 st
		Financial Audit Reporting Package <i>(not applicable to <u>nonoperating</u> charter schools)</i>	All components are to be submitted together to: reporting.auditor.utah.gov Option 1	To Utah State Office of Education: November 30 th To Office of the State Auditor: December 31 st
		<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) 		
		<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 <i>This document certifies that the audited financial statements (or Online Financial Report for nonoperating charter schools) are accurate.</i>	Follow instructions that appear on-screen after uploading the Financial Audit Reporting Package or Online Financial Survey, as applicable	To Office of the State Auditor: December 31 st
		Utah Public Finance (Transparency) Website Submission (For school districts and charter schools with annual revenues or expenses greater than \$500,000)	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.
		<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) • Upload to Transparency Website - Quarterly Revenue & Expenses - Annual Payroll Data 		
		Deposit and Investment Form • Required by the Utah Money Management Council	Attach form to email sent to: mmmcouncil@utah.gov	July 31 <u>and</u> January 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 reports to OSA website](#), contact Kylie Cone at 801-538-1364 or kccone@utah.gov.
For questions regarding [completing reports being submitted to the OSA](#), contact Patricia Nelson at 801-538-1334 or patricianelson@utah.gov