

# Office of the Utah State Auditor

## Local Government and Governmental Nonprofits<sup>+</sup>

### Reporting Requirements & Deadlines

### For FY and CY 2015 Reports

Total Annual Revenue or Expenses between \$350,000 and \$750,000				
Date Submitted	Submitted by	Document Type	Submit to:	Deadline
		<b>Budget</b> – <i>Original adopted budget.</i>	<a href="http://reporting.auditor.utah.gov">reporting.auditor.utah.gov</a> Option 1  <i>Amended budgets are not required but may be submitted, via email only, to: <a href="mailto:sao@utah.gov">sao@utah.gov</a></i>	30 days after adoption
		<b>Online Financial Survey</b> <i>The financial survey serves as the required financial report of the entity.</i>	<a href="http://reporting.auditor.utah.gov">reporting.auditor.utah.gov</a> Option 2	180 days after year end
		<b>Financial Certification</b> <i>This document certifies that the online financial survey is accurate.</i>	<i>Follow instructions that appear on-screen after completing the Online Financial Survey</i>	180 days after year end
		<b>Agreed-Upon Procedures Report *</b> <i>Completed by an independent CPA firm. The following must be included if deficiencies are noted:</i> <ul style="list-style-type: none"> <li>- written findings and recommendations</li> <li>- management’s response</li> </ul>	<a href="http://reporting.auditor.utah.gov">reporting.auditor.utah.gov</a> Option 1	180 days after year end
		<b>Utah Public Finance (Transparency) Website Submission **</b> <ul style="list-style-type: none"> <li>• <b>Mapping</b> of entity’s operational chart of accounts to OSA Uniform Chart of Accounts (see <a href="http://auditor.utah.gov/publications/uniform-chart-of-accounts/">http://auditor.utah.gov/publications/uniform-chart-of-accounts/</a>)</li> <li>• <b>Upload to Transparency Website</b>                -Quarterly Revenue &amp; Expenses                -Annual Balance Sheet Data</li> </ul>	<a href="http://transparent.utah.gov">transparent.utah.gov</a>  <i>For help, see <a href="http://finance.utah.gov/reporting/documents/01-01-02.pdf">http://finance.utah.gov/reporting/documents/01-01-02.pdf</a> or contact Darrell Swensen in the State Division of Finance at 801-538-3059 or <a href="mailto:darrellswensen@utah.gov">darrellswensen@utah.gov</a></i>	<ul style="list-style-type: none"> <li>- Quarterly Revenue &amp; Expenses must be uploaded within 30 days after fiscal quarter end, except at year end.</li> <li>- Annual Balance Sheet Data must be uploaded within 180 days after year end.</li> </ul>
		<b>Impact Fee Report</b> (only applicable for entities who assess impact fees)	<a href="http://reporting.auditor.utah.gov">reporting.auditor.utah.gov</a> Option 1	180 days after year end.
		<b>Deposit and Investment Form</b> <i>Required by the Utah Money Management Council</i>	<i>Attach form to email sent to: <a href="mailto:mmcouncil@utah.gov">mmcouncil@utah.gov</a></i>	July 31 <u>and</u> January 31 of each year
<p><small>* 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.</small></p> <p><small>** 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.</small></p> <p><small><sup>+</sup>Government Nonprofits (defined) - A nonprofit where one or more governmental entities have majority control.</small></p> <p><small>NOTE: Reports will not post to the OSA website until they have gone through a preliminary review to determine if report components are appropriate.</small></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)