

Office of the Utah State Auditor

Local Government Entities and Governmental Nonprofits⁺

Reporting Requirements & Deadlines

For FY and CY 2016 Reports

Total Annual Revenue or Expenses Greater than \$750,000				
Date Submitted	Submitted by	Document Type	Submit to:	Deadline
		Budget – Original adopted budget	<i>reporting.auditor.utah.gov</i>	30 days after adoption
		Financial Audit Reporting Package: <hr style="border-top: 1px dashed black;"/> <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) <hr style="border-top: 1px dashed black;"/> • State Compliance Audit Report: - Independent Auditor’s Report in Accordance with “State Compliance Audit Guide” <hr style="border-top: 1px dashed black;"/> • Single Audit Report (if more than \$750,000 of <u>federal</u> awards was received or 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 <hr style="border-top: 1px dashed black;"/> • Report on Findings and Recommendations - Written findings and recommendations relative to all of the above audits - Management’s Response 	All components are to be submitted together to: <i>reporting.auditor.utah.gov</i>	180 days after year end
		Financial Certification This document certifies that the audited financial statements are accurate.	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 State Uniform Chart of Accounts (see http://auditor.utah.gov/publications/uniform-chart-of-accounts/) • Upload to Transparency Website -Quarterly Revenue & Expenses -Annual Balance Sheet Data -Annual Payroll Data 	<i>transparent.utah.gov</i> 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	- 1 st , 2 nd , and 3 rd quarterly Revenue & Expenses must be uploaded within 30 days after fiscal quarter end and 90 days after 4 th fiscal quarter 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)	<i>reporting.auditor.utah.gov</i>	180 days after year end
		Deposit and Investment Form Required by the Utah Money Management Council	Attach form to email sent to: <i>mmcouncil@utah.gov</i>	January 31 <i>and</i> July 31 of each year
⁺ Governmental Nonprofits (defined) - A nonprofit corporation in which one governmental entity has the majority controlling interest. NOTE: Reports will not post to the OSA website until they have gone through a preliminary review to determine if report components are appropriate.				

Download report templates here: auditor.utah.gov/local-government-2/publications/forms-for-local-governments/

For help **uploading** the reports to OSA website, contact: **Kylie Cone at 801-538-1364 or kcone@utah.gov**
 For questions regarding **completing** the reports, contact: **Van Christensen at 801-538-1394 (counties)**
Jeremy Walker at 801-538-1040 (cities/towns)
Ryan Roberts at 801-538-1721 (districts and other)