

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 between \$350,000 and \$750,000				
Date Submitted	Submitted by	Document Type	Submit to:	Deadline
		Budget – Original adopted budget.	<i>reporting.auditor.utah.gov</i>	<i>30 days after adoption</i>
		Large Financial Survey <i>The financial survey serves as the required financial report of the entity.</i>	<i>reporting.auditor.utah.gov</i>	<i>180 days after year end; however, survey must be completed in order for AUP engagement to be performed.</i>
		Financial Certification <i>This document certifies that the large financial survey is accurate.</i>	<i>Follow instructions that appear on-screen after uploading the Large Financial Survey</i>	<i>180 days after year end</i>
		Agreed-Upon Procedures Report * <i>Completed by an independent CPA firm. The following must be included if deficiencies are noted:</i> <i>- management's response to any findings noted by the CPA.</i>	<i>reporting.auditor.utah.gov</i>	<i>180 days after year end</i>
		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 <ul style="list-style-type: none"> -Quarterly Revenue & Expenses -Annual Balance Sheet Data 	<i>transparent.utah.gov</i> <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</i>	<i>- Quarterly Revenue & Expenses must be uploaded within 30 days after 1st, 2nd, and 3rd quarter end; preferably within 30 days after 4th quarter end, but no later than 180 days after year end.</i> <i>- Annual Balance Sheet Data must be uploaded within 180 days after year end.</i>
		Impact Fee Report (only applicable for entities who assess impact fees)	<i>reporting.auditor.utah.gov</i>	<i>180 days after year end.</i>
		Deposit and Investment Form <i>Required by the Utah Money Management Council</i>	<i>Send email with form attached to: mmcouncil@utah.gov</i>	<i>July 31 and January 31 of each year</i>
<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>⁺Governmental Nonprofits (defined) - A nonprofit corporation in which a governmental entity has the majority controlling interest.</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>				

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 \[kcone@utah.gov\]\(mailto:kcone@utah.gov\)](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 \(districts and other\)](mailto:Ryan.Roberts@utah.gov)