



OFFICE OF THE
STATE AUDITOR

Auditor Alert 2024-01

Date: March 4, 2024

Subject: Transparent Utah Reporting Requirements

Introduction

The Office of the State Auditor is changing validation procedures for reports uploaded to the Transparent Utah database. These include the quarterly revenue and expenditure report as well as the yearly compensation report. The following changes will be implemented for uploads starting July 1, 2024. These changes have been made to ensure data quality and to reject incomplete and erroneous uploads. The detailed changes are outlined below:

Fiscal Year: Uploading a file with multiple fiscal years listed in the Fiscal Year column will no longer be acceptable. Generally, uploads have been quarterly or yearly, but the occasional multi-year upload sometimes occurred. Those will now be rejected automatically.

Posting Date: Entities may only use a posting date that is in the same year, or within one year of, the fiscal year associated with that upload. For example, for a calendar-year entity, if the fiscal year is 2023 then any date between January 1, 2022 and December 31, 2024 is acceptable, but any date not in that range will cause the upload to be rejected. Similarly, for a July to June fiscal year entity, the date range would be from July 1, 2021 to June 30, 2024.

Uniform Chart of Account Coding Block: This column is now required for all Revenue/Expenditure Uploads and will be checked to ensure that the supplied code matches one of the available options. You can review these options by visiting the [Uniform Chart of Accounts Section](#) on our Forms, Manuals, and Guides [page](#).

Note for Local Education Agencies (LEAs): There are different requirements for LEAs as their coding block is defined by the Utah State Board of Education. Please review those requirements at the Utah State Board of Education [website](#).

Note for Institutions of Higher Learning: The Uniform Chart of Account Coding Block requirement will not be applied to Institutions of Higher Learning, at this time. We are still in active development of a separate chart of accounts for those entities and will not update the requirement until that has been completed.

Conclusion

All Quarterly Revenue and Expenditure reports and all Yearly Compensation reports turned into the Transparent Utah Division of the Office of the State Auditor, starting on July 1, 2024, will be required to follow new requirements with regard to their Fiscal Year, Posting Date, and Uniform Chart of Account Coding Block columns.