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Utah Public Finance Website

Utah Public Finance Website – CFO Certification of Financial Information by All Participating Entities

Policy # 01-01.03

Effective: January 8, 2016

Revised: January 21, 2016

Reviewed: January 21, 2016

Purpose

The purpose of this policy is to establish procedures related to the certification by the Chief Financial Officer (CFO) of Participating Entities' financial information posted to the Utah Public Finance Website (UPFW).

Definitions

Utah Public Finance Website (UPFW):

The website created in *Utah Code Annotated (UCA)* 63A-3-402 which is administered by the Division of Finance and which permits Utah taxpayers to view, understand, and track the use of taxpayer dollars by making public financial information available on the internet without paying a fee.

Participating Entities:

Has the same meaning as defined by the Utah Public Finance Website policy #01-01.02.

Board:

The Utah Transparency Advisory Board created by UCA 63A-3-403(1).

CFO:

The Chief Financial Officer is the person in the highest level position at the participating entity responsible for the accounting and financial reporting of that entity.

The Division of Finance:

The Division of Finance of the Department of Administrative Services.

Annual Budget:

The total budget for of all the entity's revenues or expenditures, whichever is greater, for the most recent fiscal year.

Policy

A. Entities Using the UPFW - Required CFO Certification.

The CFO for each participating entity of the UPFW is required to make the following certification on the UPFW administrative website for each annual period for expense,



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revenue, and employee compensation data uploaded to the website:

“To the best of my knowledge and belief the transactions and information uploaded for our entity in the following time periods were complete, accurate, and in compliance with applicable statutes and policies of the Utah Transparency Advisory Board as of the date submitted. The data submitted was unaudited.”

This certification is required to be done each year within ninety (90) calendar days following the end of the entity’s fiscal reporting year. For prior years, this certification should be done immediately, but no later than June 30, 2016. This certification should be done for all years and transaction types that the entity has uploaded to the transparency website. There could be situations when the current CFO was not the CFO when the data was previously uploaded. In this case, if possible, the current CFO should take steps to validate, and correct if necessary, the previous data so that all years can be certified

Procedures

1. CFO Certification Role Account Set-up.

The CFO for each participating entity is required to create a user account and request administrative access for the CFO Certification role on the following administrative website: <https://secure.utah.gov/transparency-admin>. To set up a new account, select the “Create an Account” option at the login page displayed by this website and then follow the on-line directions and respond to the system e-mail to activate the account. Once directed to the “request administrative access” option, then check the box for the appropriate entity and also check the CFO Certification role box and then click on the “REQUEST” button at the bottom of the page. If the CFO at the entity already has a user account, then select “Request Access” after logging into the system and perform the same selection process.

2. CFO Certifications of Financial Information on the UPFW.

After the user’s account access to the entity and/or CFO Certification role has been approved by the Transparency Coordinator, the user can log into the entity account at the administrative website: <https://secure.utah.gov/transparency-admin>. At the Entity Profile page select the “CFO Cert” option at the top ribbon. This will bring up a page showing the annual fiscal periods of Expense, Revenue, and Employee Compensation data with the total amount for each fiscal period and a check box preceding each that needs to be certified for the entity on the left-hand side of the page.

The CFO of each entity is required to make a determination for each of the types of data shown using the criteria as previously stated in the policy and then by period check the box for each.

Once a box is checked, there is a comment box that is displayed in which the CFO may include appropriate comments related to the data and certification thereof.



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Certifications may be done one or more at a time. With one or more boxes checked, the CFO can type in their name and title in the digital signature box at the lower left of the screen and then click on the Certify button.

Certifications done previously will show up on the right-hand side of the page. These can be uncertified if needed and then re-certified.