



Required Reports and Deadlines for Cities and Towns
(Fiscal Year End)

Report	Office	Where	Deadline
Local Government & Limited Purpose Entity Registry	Lieutenant Governor	https://entityregistry.utah.gov/	July 1
Budget	State Auditor	https://reporting.auditor.utah.gov/	Within 30 Days of Adoption (July 30)
Financial Report	State Auditor	https://reporting.auditor.utah.gov/	Dec 30 (180 days after year-end)
Financial Certification	State Auditor	https://reporting.auditor.utah.gov/	Dec 30 (180 days after year-end)
Fraud Risk Assessment Questionnaire	State Auditor	https://reporting.auditor.utah.gov/	Dec 30 (180 days after year-end)
Impact Fee Report	State Auditor	https://reporting.auditor.utah.gov/	Dec 30 (180 days after year-end)
Transportation Utility Fee Report	State Auditor	https://reporting.auditor.utah.gov/	Dec 30 (180 days after year-end)
Deposit & Investment Report	State Treasurer (Money Management Council)	https://reporting.auditor.utah.gov/UtahTreasuryLogin	July 31 & January 31
Quarterly Revenue & Expenditures Transparent Utah Website Upload	State Auditor	https://reporting.auditor.utah.gov/	Within 30 Days of the Fiscal Quarter End (July 31, Oct 31, Jan 31, April 30)
Annual Payroll Data Transparent Utah Website Upload	State Auditor	https://reporting.auditor.utah.gov/	September 30 (90 days after year-end)
Annual Conflict of Interest Disclosure	Lieutenant Governor	Email to disclosure@utah.gov	No later than 10 business days after January 31

Report Descriptions

Local Government & Limited Purpose Entity Registry - *Utah Code* [10-1-204](#), [67-1a-15](#)

Provide various entity creation, operation, and contact information. Submitted annually to the Lieutenant Governor's Office at entityregistry.utah.gov.

For assistance: Select the "Question/Request Access" button on entityregistry.utah.gov; 801-538-1041; entities@utah.gov

Budget – *Utah Code* [10-6-118\(2\)](#), [10-5-109\(2\)](#)

Original adopted budget. Must contain three columns: (1) previous year actuals, (2) current year end estimates, and (3) budget year amounts. All transfers between funds must match. Governmental fund budgets must have revenues equal expenditures (contribution from/to fund balance may be used to balance revenues and expenditures). Enterprise fund budgets do not need to balance.

Financial Report – *Utah Code* [10-6-150](#), [10-5-105](#), [51-2a](#)

For cities and towns with total annual revenues or expenses less than \$350,000:

1. Entity Financial Statements - Serves as the required financial report. Financial statements should contain a balance sheet and income statement, which agree to its general ledger/accounting system. The entity may use a PDF export of its accounting system's (e.g. QuickBooks) balance sheet and income statement to satisfy this requirement
2. Self-Evaluation Form - Procedures performed by an individual who does not have access to the bank account(s). All "no" responses require a detailed corrective action plan.

For cities and towns with total annual revenues or expenses at least \$350,000 and less than \$1,000,000:

1. Large Financial Survey - Serves as the required financial report. The large financial survey contains a balance sheet, income statement, capital asset activity for governmental funds statement, and long-term debt for governmental funds statement, which the entity completes by using its general ledger/accounting system.
2. Agreed-Upon Procedures Report – Procedures performed by an independent CPA firm in accordance with AUP Engagements for Local Governments. This report should include management's response(s) to finding(s) noted by the independent CPA firm.

For cities and towns with total annual revenues or expenses equal to or greater than \$1,000,000:

Financial Audit Reporting Package

1. Financial Statement Report
 - a. Independent Auditor's Report
 - b. Independent Auditor's Report on I/C & Compliance in accordance with government auditing standards (Yellow Book Report)
 - c. Financial Statements, MD&A, Notes to the Financial Statements, Required Supplemental Info
2. State Compliance Audit Report
 - a. Independent Auditor's Report in accordance with State Compliance Audit Guide
3. Single Audit Report (if more than \$1,00,000 of federal awards were received or extended)
 - a. Independent Auditor's Report on compliance for each major program and on I/C & Compliance required by Uniform Guidance
4. Report on Findings & Recommendations
 - a. Written Findings & Recommendations related to all performed audits
 - b. Management's Response

Financial Certification – *Utah Code [11-50-102](#)*

Certifies that the financial survey (Small Financial Survey, Large Financial Survey or Financial Audit Reporting Package) is accurate. It is signed by the entity’s chief administrative officer (CAO) and chief financial officer (CFO).

Fraud Risk Assessment Questionnaire – *Utah Code [51-2a-301](#)*

The Fraud Risk Assessment Questionnaire must be completed and presented to the governing body before the end of the fiscal year. It is signed by the entity’s chief administrative officer (CAO) and chief financial officer (CFO). The Fraud Risk Assessment Questionnaire must be submitted to the State Reporting System within 180 days of fiscal year end.

Impact Fee Report – *Utah Code [11-36a-601](#), [11-36a-303](#)*

Only applicable to local government entities which assess impact fees. Submitted in a format developed by the State Auditor. Impact fees on hand in the impact fee report should agree to the amount restricted for impact fees in the financial statements.

Any local government entity that collects impact fees must prepare a summary of the impact fee analysis designed to be understood by a lay person. The impact fee analysis and impact fee analysis summary should be posted on the entity’s website.

Transportation Utility Fee Report – *Utah Code [10-6-134.5\(10\)](#)*

Only applicable to municipalities that impose a transportation utility fee. Municipalities may use the report template provided by the State Auditor. If the State Auditor template is not used, municipalities must ensure that the submitted report contains all of the information required by Utah Code 10-6-134.5(10)(b). This report may be submitted as part of the municipality’s annual financial reports submitted to the State Auditor.

Deposit & Investment Report – *Utah Code [51-7](#)*

Provides account balances as of June 30 or December 31. Submitted twice annually to the State Treasurer’s Office (Money Management Council) at: reporting.auditor.utah.gov/UtahTreasuryLogin.

For assistance: Candace Castor 801-538-1883; ccastor@utah.gov

Annual Payroll Data; Quarterly Revenue & Expenditures Transparent Utah Website Upload – *Utah Code [67-3-12](#)*

Mapping of entity’s operational chart of accounts to State Uniform Chart of Accounts. Upload data to: reporting.auditor.utah.gov. Upload: (1) quarterly revenues and expenses within 30 days of fiscal quarter end and (2) annual payroll data within 90 days of fiscal year end.

For video walkthroughs on creating an account and uploading files, visit [youtube.com](https://www.youtube.com); Channel Name: Utah Office of the State Auditor Local Government Division.

For assistance: Kramer McCausland 801-628-1777; kmccausland@utah.gov

Annual Conflict of Interest Disclosure – *Utah Code [10-3-1313](#)*,

In addition to any other disclosure obligation, a municipal elected officer shall prepare a written conflict of interest disclosure statement that contains a response to each item described in Subsection [20a-11-1604\(6\)](#) and submit it to the city recorder or town clerk no sooner than January 1 and no later than January 31 of each year

during which the elected officer holds the office of mayor, commissioner or council member. No later than 10 business days after the elected officer submits the written disclosure statement, the city recorder or town clerk must post the disclosure on the municipalities website and provide the lieutenant governor with a link to the electronic copy of the disclosure. This link can be emailed to the lieutenant governor's office at disclosure@utah.gov.

For assistance: Office of the Lieutenant Governor 801-538-1041