



OFFICE OF THE
STATE AUDITOR

Revised May 2026

Required Reports and Deadlines for Nongovernmental Nonprofits with total federal, state & local award amounts received or expended greater than \$25,000
(Calendar Year End)

Report	Office	Where	Deadline
Local Government & Limited Purpose Entity Registry	Lieutenant Governor	https://entityregistry.utah.gov/	July 1
Financial Report	State Auditor	https://reporting.auditor.utah.gov/	180 days after year end (June 30 for a calendar year end entity)

Report Details

Local Government & Limited Purpose Entity Registry – *Utah Code [51-2a-201.5\(7\)](#), [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

Financial Report – *Utah Code [51-2a](#)*

For entities with total federal, state and local award amounts received or expended greater than \$25,000 and less than \$100,000:

1. IRS Form 990 OR Entity Financial Statements – Serves as the required financial report. Financial statements must contain a balance sheet and income statement for the entire entity and not just the government funded programs.

For entities with total federal, state and local award amounts received or expended at least \$100,000 and less than \$350,000:

1. Financial Report Compilation – Serves as the required financial report. Completed by an independent CPA firm.

For entities with total federal, state and local award amounts received or expended at least \$350,000 and less than \$1,000,000:

1. Financial Statement Review – Serves as the required financial report. Completed by an independent CPA firm.

For entities with total federal, state & local award amounts received or expended equal to or greater than \$1,000,000:

Financial Audit Reporting Package – Serves as the required financial report. This reporting package includes:

1. Financial Statement Report
 - a. Independent Auditor’s Report
 - b. Financial Statements
 - c. Notes to the Financial Statements
2. Single Audit Report (if more than \$1,000,000 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
3. Report on Findings & Recommendations
 - a. Written Findings & Recommendations related to all performed audits
 - b. Management’s Response