



OFFICE OF THE  
**STATE AUDITOR**

Revised May 2026

Required Reports and Deadlines for School Districts and Charter Schools  
 (Fiscal Year End)

Report	Office	Where	Deadline
Local Government & Limited Purpose Entity Registry	Lieutenant Governor	<a href="https://entityregistry.utah.gov/">https://entityregistry.utah.gov/</a>	July 1
Budget	State Auditor	<a href="https://reporting.auditor.utah.gov/">https://reporting.auditor.utah.gov/</a>	Within 30 Days of Adoption
Financial Report	State Auditor	<a href="https://reporting.auditor.utah.gov/">https://reporting.auditor.utah.gov/</a>	December 27 (180 days after year end)
Financial Certification	State Auditor	<a href="https://reporting.auditor.utah.gov/">https://reporting.auditor.utah.gov/</a>	December 27 (180 days after year end)
Impact Fee Report	State Auditor	<a href="https://reporting.auditor.utah.gov/">https://reporting.auditor.utah.gov/</a>	December 27 (180 days after year end)
Fraud Risk Assessment Questionnaire	State Auditor	<a href="https://reporting.auditor.utah.gov/">https://reporting.auditor.utah.gov/</a>	December 27 (180 days after year end)
Deposit & Investment Report	State Treasurer (Money Management Council)	<a href="https://reporting.auditor.utah.gov/UtahTreasuryLogin">https://reporting.auditor.utah.gov/UtahTreasuryLogin</a>	July 31 & January 31
Quarterly Revenue & Expenditures Transparent Utah Website Upload	State Auditor	<a href="https://reporting.auditor.utah.gov/">https://reporting.auditor.utah.gov/</a>	Within 30 Days of Each Fiscal Quarter End
Annual Payroll Data Transparent Utah Website Upload	State Auditor	<a href="https://reporting.auditor.utah.gov/">https://reporting.auditor.utah.gov/</a>	September 30 (90 days after year end)
Annual Conflict of Interest Disclosure	Lieutenant Governor	Email to <a href="mailto:disclosure@utah.gov">disclosure@utah.gov</a>	No later than 10 business days after January 31

## Report Details

### Local Government & Limited Purpose Entity Registry – Utah Code [53G-3-2\(3\)](#), [67-1a-15](#)

Provide various entity creation, operation, and contact information. Submitted annually to the Lieutenant Governor’s Office at [entityregistry.utah.gov](http://entityregistry.utah.gov).

For assistance: Select the “Question/Request Access” button on [entityregistry.utah.gov](http://entityregistry.utah.gov); 801-538-1041; [entities@utah.gov](mailto:entities@utah.gov)

### Budget – Utah Code [53G-7-303\(5\)](#)

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 [53G-4-404](#), [53G-5-404](#), [51-2a](#)

#### For all school districts and charter schools:

#### 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 \$1,000,000 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
4. Report on Findings & Recommendations
  - a. Written Findings & Recommendations related to all performed audits
  - b. Management’s Response

#### For nonoperating charter schools only:

1. Large Financial Survey (or copy of Annual Financial Report) - 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.

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

Certifies that the financial survey (Financial Audit Reporting Package, Large Financial Survey or Annual Financial Report) 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](#)**

Only applicable to local government entities which assess impact fees. Submitted in a format developed by the State Auditor, per Utah Code 11-36a601. Impact fees on hand in the impact fee report should agree to the amount restricted for impact fees in the financial statements.

**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](http://reporting.auditor.utah.gov/UtahTreasuryLogin).

For assistance: Candace Castor 801-538-1883; [ccastor@utah.gov](mailto: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](http://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](mailto:kmccausland@utah.gov)

**Annual Conflict of Interest Disclosure – Utah Code [67-16-16](#), [67-16-3\(16\)](#)**

In addition to any other disclosure obligation, a school board member 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 filing clerk no sooner than January 1 and no later than January 31 of each year during which the board member holds elected or appointed office. No later than 10 business days after the board member submits the written disclosure statement, the filing clerk must post the disclosure on the school district’s 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](mailto:disclosure@utah.gov).

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