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Comment Period: In an effort to make our publications accurate and useful to our intended audience, we invite individuals who work for and with local government entities to read this draft and provide comments. The comment period will last 30 days. Comments should be submitted to Parker Van Eerden pvan@utah.gov by **July 9, 2025**.

Auditor Alert 2025-04

Date: June 9, 2025

Subject: Financial Certification Updates

Introduction

All local government entities that are required to submit a financial report to the Office of the Utah State Auditor (Office) are also required to submit a financial certification form signed by the Chief Administrative Officer (CAO) and Chief Financial Officer (CFO) of the organization. Historically, the language required for the financial certification form was mandated by Utah Code 11-50-201. In the 2025 Utah State Legislative Session, HB 139 was passed which modified the provisions from that code section, giving the Office responsibility to develop a financial certification form, with the ability to modify the language and format of the form as needed. The Office is seeking feedback from local government entities that are required to submit a financial certification to our Office about the language and format of the new financial certification form.

Financial Certification Language and Format

Currently, the language of the financial certification form reads as follows:

Under penalty of perjury, I, [officer name] and I, [officer name], certify that the annual financial report of [Entity Name] for the year ended [year end date] fairly presents in all material respects the financial condition and results of operation of [Entity Name].

The original language used in HB 139 would have brought the financial certification into closer alignment with public sector financial certifications, including an emphasis on the responsibility over internal controls.

Under penalty of perjury, I, [officer name] and [officer name], certify that: I have reviewed the annual financial report of [Entity Name] for the year ended [year end date]. Based on my knowledge, the annual report does not contain any untrue statement of material fact or omit to state a material fact that would cause the statements to mislead. Based on my knowledge, the financial statements, and other information provided to the Office of the State Auditor fairly presents in all material respects the financial condition and results of operation of [Entity Name] for the year ended [year end date]. The other certifying officer and I are responsible for the fair presentation of

financial reports and have designed, evaluated the effectiveness of, and disclosed any significant deficiencies or material weaknesses in the internal controls over financial reporting, which are reasonably likely to adversely affect the fair presentation of the operations of [Entity Name].

Currently, this form is submitted to the Office using the State Reporting System, reporting.auditor.utah.gov, and is to be uploaded at the same time as the entity's financial report. In the future, we would propose to change the format of this form from a separate document that is uploaded to the State Reporting System, to an electronic format that the CAO and CFO can review and sign electronically at the time the financial report is submitted.

Conclusion

The Office of the Utah State Auditor is seeking feedback from stakeholders about the financial statement certification. During the 30 day comment period of this auditor alert, please provide any feedback about the financial certification language, including anything that you would like to see in the language that is not currently there, and proposed changes to the format of the form from a separate document that is uploaded with the financial report, to an electronic certification form that the CAO and CFO can complete upon submission of the financial report.