



OFFICE OF THE
STATE AUDITOR

Revised May 2026

Required Reports and Deadlines for Governmental Nonprofits
(Calendar 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
Financial Report	State Auditor	https://reporting.auditor.utah.gov/	June 30 (180 days after year end)
Financial Certification	State Auditor	https://reporting.auditor.utah.gov/	June 30 (180 days after year end)
Quarterly Revenue & Expenditures Transparent Utah Website Upload	State Auditor	https://reporting.auditor.utah.gov/	Within 30 Days of Each Fiscal Quarter End (Jan 31, April 30, July 31, Oct 31)
Annual Payroll Data Transparent Utah Website Upload	State Auditor	https://reporting.auditor.utah.gov/	March 30 (90 days after year-end)
Board Member Training	State Auditor	https://training.auditor.utah.gov/	Within 6 months of taking office

Report Details

Local Government & Limited Purpose Entity Registry – Utah Code [11-13a-105](#), [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 [11-13a](#)

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 [11-13a](#), [51-2a](#)

For entities with total annual revenues or expenses less than \$350,000:

1. Small Financial Survey - Serves as the required financial report. The small financial survey contains a balance sheet and income statement, which the entity completes by using its general ledger/accounting system. The entity may also 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 corrective action plan.

For entities 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 entities 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)
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

Financial Certification *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.

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