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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. This Auditor Alert contains the updated financial certification language.

Financial Certification Language and Format

Previously, the language of the financial certification form read 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 updated financial certification language below brings 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 for the design, implementation, and evaluation of the internal controls over financial reporting for [Entity Name].

The financial certification will continue to be required to be submitted at the same time as the entity's financial report in .docx or .pdf file format using the State Reporting System. It still requires the signatures of both the CAO and CFO of each entity.

Conclusion

The Office has updated the financial certification language to closer align with public sector financial certifications and include an emphasis on management's responsibility over internal controls. This new form can be found on our website in .docx file format at <https://auditor.utah.gov/local-government/explanations-checklists-and-templates/forms-manuals-guides/>. The newly updated financial certification form will be required for all local government financial reports submitted to our office after December 15, 2025.