



OFFICE OF THE
STATE AUDITOR

Revised May 2024

Required Reports and Deadlines for Counties
(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 (Jan 30)
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)
Fraud Risk Assessment Questionnaire	State Auditor	https://reporting.auditor.utah.gov/	June 30 (180 days after year-end)
Impact Fee Report	State Auditor	https://reporting.auditor.utah.gov/	June 30 (180 days after year-end)
Deposit & Investment Report	State Treasurer (Money Management Council)	https://reporting.auditor.utah.gov/UtahTreasuryLogin	July 31 & January 31
Quarterly Revenue & Expenditures Transparent Utah Website Upload	State Auditor	https://reporting.auditor.utah.gov/	Within 30 Days of Each Quarter's 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)
Conflict of Interest Disclosure	Lieutenant Governor	https://disclosures.utah.gov	No later than 10 business days after January 31
Tourism Report	Governor's Office of Economic Opportunity	https://travel.utah.gov	October 1

Report Details

Local Government & Limited Purpose Entity Registry - Utah Code [17-15-32](#), [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 [17-36-15](#)

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 to 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 [51-2a](#)

All Counties have budgets over \$1,000,000 and are required to submit the following:

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 \$750,000 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

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

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](#), [11-36a-303](#)*

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

Any local government entity that collects impact fees must prepare a summary of the impact fee analysis designed to be understood by a lay person. The impact fee analysis and impact fee analysis summary should be posted on the entity's website.

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.

For assistance: Ann Pedroza 801-538-1883; apedroza@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. 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; Channel Name: Utah Office of the State Auditor Local Government Division.

For assistance: Alex Nielson 801- 355-4509; alexnielson@utah.gov

Annual Conflict of Interest Disclosure – *Utah Code [17-16a-13](#)*

In addition to any other disclosure obligation, a county elected officer 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 county clerk no sooner than January 1 and no later than January 31 of each year during which the elected officer holds county elective office. No later than 10 business days after the elected officer submits the written disclosure statement, the county clerk must post the disclosure on the county website and provide the lieutenant governor with a link to the electronic copy of the disclosure.

Tourism Report – *Utah Code [17-31-5.5](#)*

Any county that imposes a transient room tax under Section [59-12-301](#) or a tourism, recreation, cultural, convention, and airport facilities tax under Section [59-12-603](#) shall prepare a report annually detailing a breakdown of expenditures of these revenues by category. A copy of this report for the previous fiscal year must be provided to the Utah Office of Tourism within the Governor's Office of Economic Opportunity, the county's tourism tax advisory board and the Office of the Legislative Fiscal Analyst by October 1 of each year.