



District Annual Reports

Fiscal year The District’s fiscal year begins on July 1 and ends on June 30.

Annual Fiscal Audit and Report The District’s accounts shall be audited annually at District expense by an independent auditor who is a competent, certified public accountant. The audit shall be conducted in conformance with the requirements of Utah Code. The subsequent audit report will also be prepared according to the requirements of Utah Code. Copies of the audit report shall be submitted as follows:

1. A copy of the audit report shall be submitted to the Board of Education by October each year.
2. After any necessary audit adjustments are made to the audit report and verified by the auditor or auditors, the completed audit report shall be delivered to the State Office of Education in accordance with established deadlines.
3. A copy of the completed audit report shall be filed with the Auditor General’s office in accordance with established deadlines.

The Board of Education is the District Audit Committee unless the board establishes a separate District Audit Committee by majority vote.

Other statistical and financial reports The District shall forward statistical and financial reports for the preceding school year, containing items required by law or by the State Board of Education, to the State Superintendent at the times and in the forms and containing the information required by the State Board of Education.

Annual Letter of Assurances Unless authorization for later submission has been obtained from the State Office of Education, by October 1 of each year, the Board shall send the State Superintendent of Public Education the letter containing the assurances required by the State Office of Education regulations.

Legal References

Synopsis

Utah Code Ann. 53G-4-403

School District or Charter School Fiscal Year --
Statistical

Utah Code Ann. 51-2a-102(2004)

Annual Fiscal Audit and Reporting Annual Fiscal

Utah Code Ann. 51-2a-201(1) (2004)

Audit and Reporting Annual Fiscal Audit and

Utah Code Ann. 51-2a-202 (2004)

Reporting Annual Fiscal Audit and Reporting

Utah Code Ann. 53G-4-404

Annual Financial Report -- Audit Report

Utah Admin. Rules R277-108-4 (June 17, 2003)

Annual Letter of Assurances

Utah Admin. Rules R277-108-5 (June 17, 2003)

Annual Letter of Assurances

Utah Admin. Rules R277-484-1, -3 (June 17, 2003)

Other Statistical and Financial reports