

## **DISTRICT ANNUAL REPORTS**

**BF**

### **FISCAL YEAR:**

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

[\*Utah Code § 53G-4-403\(1\) \(2018\)\*](#)

### **ANNUAL FISCAL AUDIT & 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 Ann. § 51-2a-102(2), and an audit report will be prepared according to the requirements of Utah Code Ann. § 51-2a-102(3). Copies of the audit report shall be submitted as follows:

1. A copy of the audit report shall be submitted to the State Superintendent of Public Education by October 1.
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 Superintendent of Public Education by November 30.
3. A copy of the completed audit report shall be filed with the State Auditor no later than December 31.
4. [\*Utah Code § 51-2a-102 \(2017\)\*](#)
5. [\*Utah Code § 51-2a-201\(1\) \(2017\)\*](#)
6. [\*Utah Code § 51-2a-202 \(2016\)\*](#)
7. [\*Utah Code § 53G-4-404 \(2018\)\*](#)
8. [\*Utah Admin. Rules R277-113-5\(4\) \(October 10, 2017\)\*](#)

### **9. 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.

[\*Utah Code § 53G-4-403 \(2018\)\*](#)

[\*Utah Code § 53G-4-404 \(2018\)\*](#)

[\*Utah Admin. Rules R277-484-1 \(August 7, 2017\)\*](#)

[\*Utah Admin. Rules R277-484-3 \(August 7, 2017\)\*](#)

### **ANNUAL LETTER OF ASSURANCES:**

Unless authorization for later submission has been obtained from the State Board 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 Board of Education regulations.

[\*Utah Admin. Rules R277-108-4 \(November 7, 2017\)\*](#)

[\*Utah Admin. Rules R277-108-5 \(November 7, 2017\)\*](#)

[\*Utah Admin. Rules R277-108-6 \(November 7, 2017\)\*](#)