



State of Idaho Controller's Office

700 W State Street
Boise, ID, 83702

December 16, 2024

To: Committee on Uniform Accounting and Transparency

Subject: Submission of Revised Uniform Accounting and Reporting Manual

Upon direction from the Committee on Uniform Accounting & Transparency in their October 25th committee meeting, the State Controller's Office has made the following changes to the Uniform Accounting & Reporting Manual:

1. Softened language in the introduction/background to ensure there is no insinuation of entities not properly handling their finances. (Page 4)
2. Removed mentions of GASB principles and focused only on GAAP. (Page 7)
3. Removed mention of quarterly salary reporting from communication timeline/due dates. (Page 14)
4. Adding clarifying language to step 5 of submission process stating that cities and counties do not need to complete that step. (Page 20)
5. Changed language in step 12 to state that an approved budget must be uploaded but the budget approval documentation is not needed. (Page 21)
6. Revised employee salary data reporting section to state that aggregate data is to be submitted on an annual basis. (Page 133)