Uniform Accounting and Transparency Committee Meeting

Wednesday, August 19th, 2026

TRANSPARENT IDAHO

BRANDON D WOOLF, STATE CONTROLLER

Agenda

- 2026 Deadline Adjustment Update
- Submission Process Automation Update
- Discussion on Future Statutory Deadline Changes

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2026 Deadline Adjustment Update

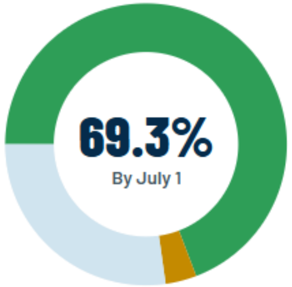
IDAHO STATE CONTROLLER'S OFFICE · LOCAL GOVERNMENT REGISTRY

2026 Submission Overview — New July 1 Deadline

1,315 entities expected | First year of the July 1 submission deadline

1,315	911	48	356
ENTITIES EXPECTED	SUBMITTED BY JULY 1	RECEIVED SINCE	OUTSTANDING
2026	69.3% of expected	3.7% of expected	27.1% of expected

SUBMITTED BY JULY 1 DEADLINE



Submitted by July 1 **911** | Received Since **48** | Outstanding **356**

In the **2025 reporting year**, **1,008 of 1,315 submissions** were received by the **December 1 deadline**.

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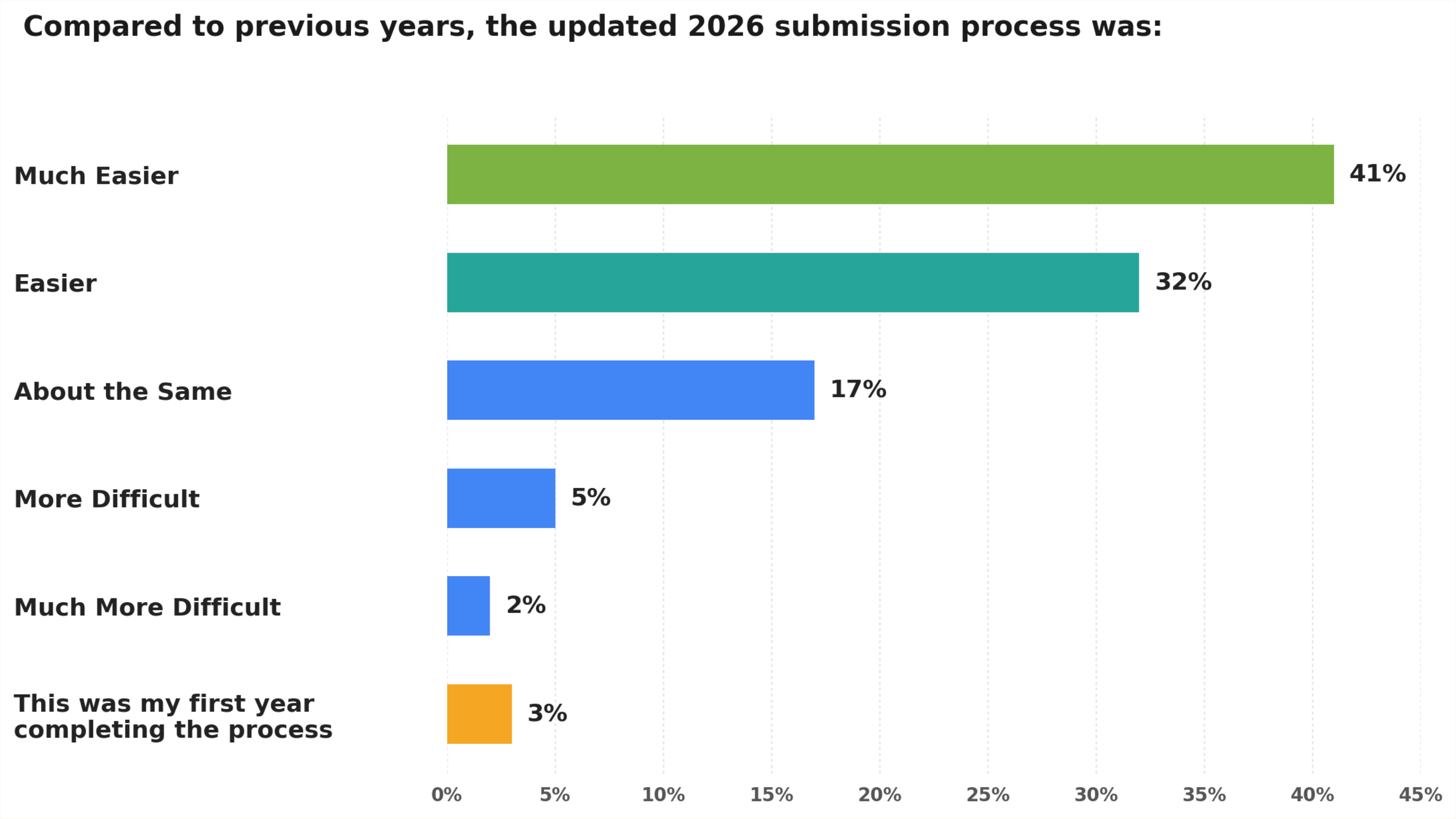
2026 Deadline Adjustment Update



2026 Deadline Adjustment Update

FISCAL YEAR	REQUIRED AUDIT COMPLETION DATE PER STATUTE	DOCUMENTS DUE BY JULY 1		REGISTRY COMPLETION DATE
		2026 Budget	2025 Audit	
04/01 – 03/31	12/31	✓	✓	**July 1st**
07/01 – 06/30	03/30	✓	✓	**July 1st**
10/01 – 09/30	06/30	✓	✓	**July 1st**
11/01 – 10/31	07/31	✓	→	Submission and Budget Document due by **July 1st** Audit Document due by **September 30th**
12/01 – 11/30	08/30	✓	→	Submission and Budget Document due by **July 1st** Audit Document due by **September 30th**
01/01 – 12/31	09/30	✓	→	Submission and Budget Document due by **July 1st** Audit Document due by **September 30th**

✱✱ If an audit was not required, the actuals must be submitted by July 1st with all other submission materials ✱✱

EMPLOYEE SALARY DATA REPORTING		
Employee salaries as of 10/1 of the prior calendar year	✓ Required for all local government entities	**July 1st** – Employee salary data reporting is a required part of the registry submission

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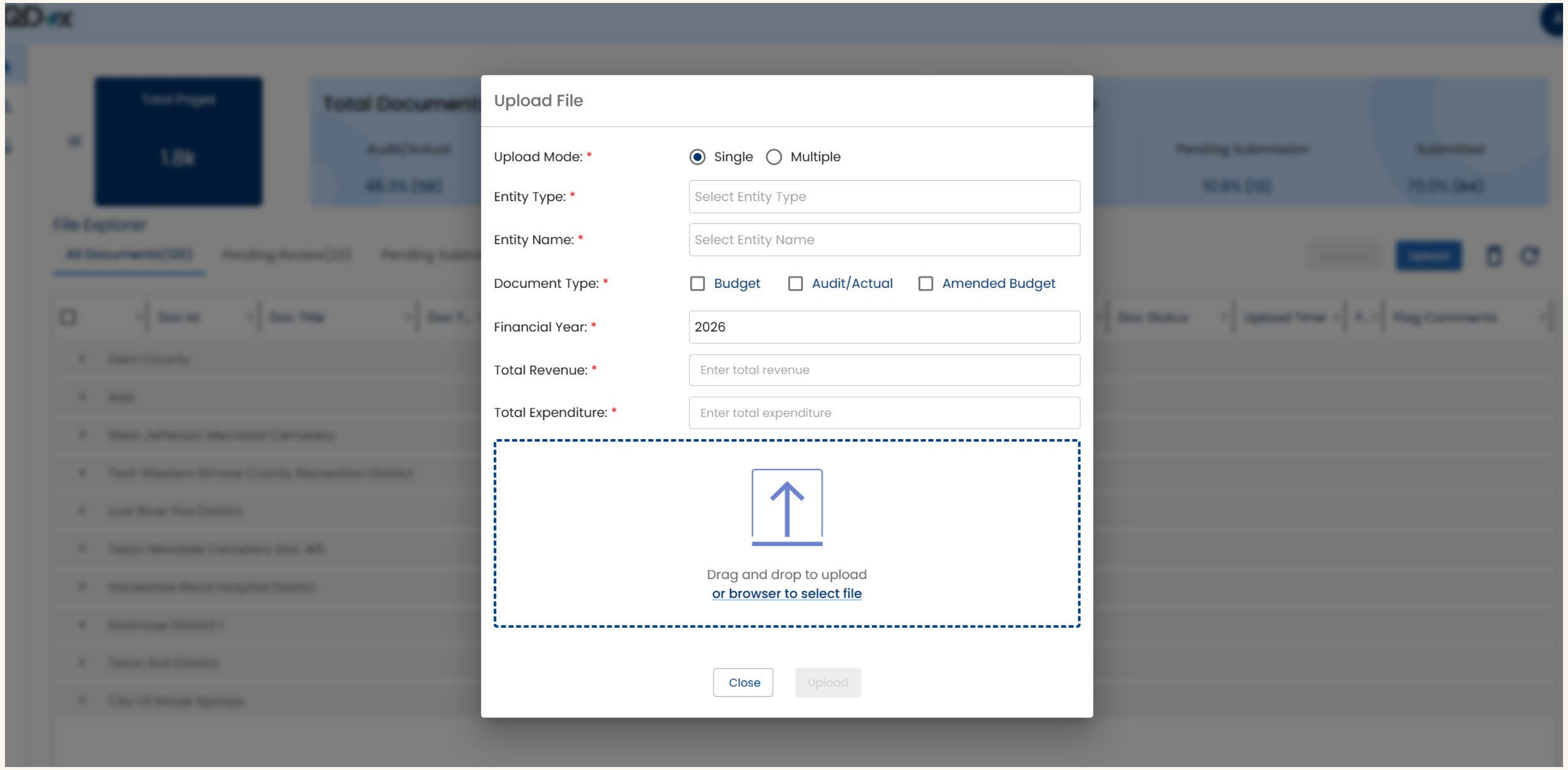
Submission Process Automation Updates

- Validating Results and Confirming Accuracy
- Confident in results for 1073 Local Districts
- Still validating more complex financials for Cities & Counties



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Submission Process Automation Updates

Document Type : Budget   Entity : Soil and Water Conservation   Entity Name: Teton Soil District

Page 1 of 1

Teton Soil Conservation District Buget FY26

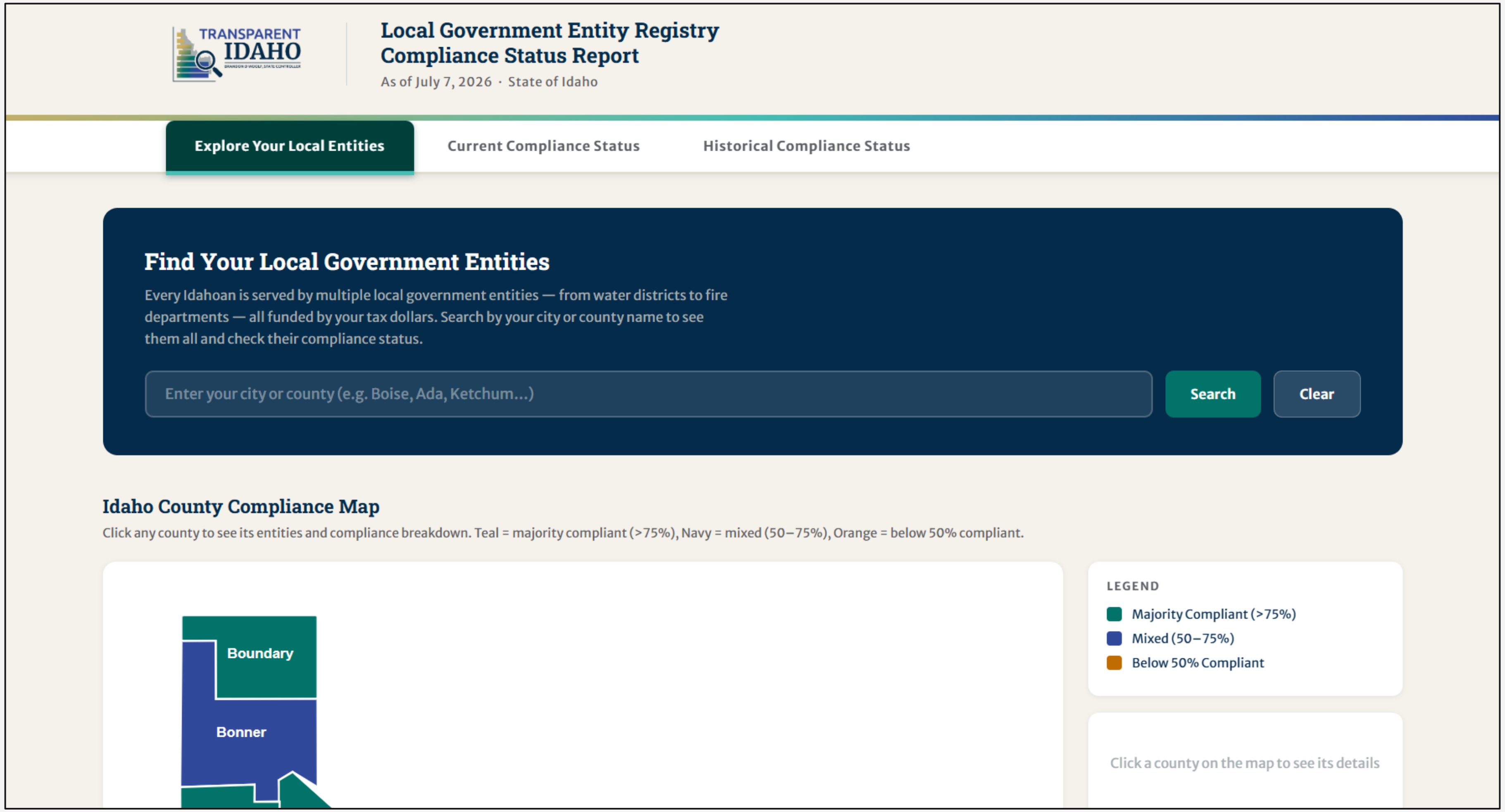
County Funding	7,000.00
State Funding To date	26,400.00
Grant Revenues	0
Other Operating Revenues	$1,000.00
Investment Income	2,000.00
Total Income	36,400.00

Personnel Expenses	10,000.00
Supplies Equipment	500
Utilities	1,000.00
Insurance	4,200.00
Professional Services	1,500.00
Dues	4,200.00
Repairs & Maintenance	1,000.00
Adult Outreach	6,000.00
Youth Outreach	2,000
Grants & Scholarships	6,000.00
Total Expenses	36,400.00

Revenue   Expenditure   Summary   File Info   History Logs

Category	Budget	Notes	Confid...
Local Grant Revenue			
Private Contributions			
Contract Revenues			
Reimbursements			
Other Operating Revenues	1000	= Other Operating Revenues (page 1) = **1,000**	91.50
Carry Over			
Total Operating Revenue	**34400**	Calculated sum of all operating_revenue values.	100.0
Investment Income	2000	= Investment Income (page 1) = **2,000**	90.19
Other Non Operating Revenues			
Total Non-Operating Revenue	**2000**	Calculated sum of all non_operating_revenue values.	100.0
Total Revenue	**36400**	Calculated sum of all revenue values (operating + non-operating) - Total Matched	100.0
User Entered Total revenue	**36400**	Value entered by user during document upload	100.0

Submission Process Automation Updates



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Agenda

- 2026 Deadline Adjustment Update
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- **Discussion on Future Statutory Deadline Changes**

Discussion on Future Statutory Deadline Changes

- **Local Government Registry Submission Deadline**
  - Change from December 1 to July 1
  - Addition of salary data reporting

the county.

(2) On or before December 1 of each year, every local governmental entity must submit to the online central registry and reporting portal the following information:

(a) Administrative information:

(i) The terms of membership and appointing authority for the governing board member of the local governmental entity;

(ii) The official name, mailing address, and electronic mailing address of the entity;

(iii) The fiscal year of the entity; and

(iv) Except for cities and counties, the section of Idaho Code under which the entity was established, the date of establishment, the establishing entity, and the statute or statutes under which the entity operates, if different from the statute or statutes under which the entity was established.

(b) Financial information:

(i) The most recent adopted budget of the entity;

(ii) An unaudited comparison of the budget to actual revenues and expenditures for the most recently completed fiscal year;

(iii) The date of its last independent audit; and

(iv) Any other information required by the uniform accounting manual for local governmental entities.

Discussion on Future Statutory Deadline Changes

- **Combine 67-450B with 67-1076 to streamline statutory requirements**
  - New Audit deadlines – July 1st and October 1st
  - All Financials due July 1st
  - Report to State Controller's Office

67-450B. INDEPENDENT FINANCIAL AUDITS OF LOCAL GOVERNMENTAL ENTITIES — FILING REQUIREMENTS.

(1)(a) The requirements set forth in this section are minimum audit requirements for all local governmental entities, and include, without limitation, all cities, counties, authorities and districts organized as separate legal and reporting entities under Idaho law, and include the councils, commissions and boards as appointed or elected and charged with fiscal management responsibilities of the local governmental entity.

(b) Audits under these requirements are to be performed by independent auditors in accordance with generally accepted governmental auditing standards, as defined by the United States general accountability office. The auditor shall be employed on written contract.

(c) The entity's governing body shall be required to include in its annual budget all necessary expenses for carrying out the provisions of this section.

(d) The entity shall file one (1) copy of each completed audit report with the legislative services office within nine (9) months after the end of the audit period.

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Closing

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