



LOCAL GOVERNING ENTITY REGISTRY PORTAL

September 21, 2017

Local Governing Entity Registry

- The central registry and reporting portal was established by Idaho Code Section 67-450E and resides on the Legislative Services Office website
- The registry and reporting portal is intended to serve as the unified location for the reporting of and access to administrative and financial information of local governing entities in this state
- This statute defines what is required to be reported, reporting deadlines, and penalties for non-compliance

Reporting Requirements

- Local governments are required to update their registry information each year under the following deadlines:
 - After January 1 and before December 1 each year
 - Update contact and administrative information
 - Upload the most current approved budget
 - Upload the budget to actual financial statements for the most recently completed fiscal year
 - Upload the statutorily required audit

Compliance Evaluation Requirements

- Legislative Services Audits Division is tasked with reviewing compliance with Idaho Code Section 67-450E and reporting non-compliance to the Idaho State Tax Commission and the County Commissioners
 - January—Publish a list of registered entities on our website
 - January through August—Monitor compliance and communicate with entities and county contacts to assist in compliance with the statute
 - September 1—Provide a report to the Idaho State Tax Commission and the County Commissioners identifying entities that have not updated registry information and have not submitted required documents (budgets, financial statements, and audits)
 - September through December—Monitor any non-compliant accounts for compliance and notify the State Tax Commission as necessary

Penalties for Non-Compliance

- A local governing entity that fails to comply with this section shall be prohibited from including in its budget any budget increase otherwise permitted by either subsection (1)(a) or (e) of section 63-802, Idaho Code
- The state tax commission shall withhold the annual distribution of sales tax distribution pursuant to section 63-3638(10), Idaho Code, for any noncomplying entity. These withheld funds can be recovered by the entity upon compliance
- The board of county commissioners shall convene to determine appropriate compliance measures for any local governing entity that is a non-taxing district including, but not limited to, the following:
 - Require a meeting of the board of county commissioners and the entity's governing body wherein the board of county commissioners shall require compliance
 - Assess a noncompliance fee on the noncomplying entity. Such fee shall not exceed five thousand dollars (\$5,000)
 - Cause a special audit to be conducted on the entity at the cost of the entity

2015 Registry Results

- Registry year 2015 requires final compliance by September 1, 2016
 - Compliance date coincides with the fact that entities have 9 months from the end of their fiscal year to complete and submit financial audits

Entities required to register:	1,524
Compliant entities:	1,404
Total non-compliant entities:	120
Withheld taxes:	\$2,574

2016 On-going Registry Results

- Final compliance will be determined and communicated to the Idaho State Tax Commission and County Commissioners September 20, 2017

Entities required to register:	1,370*
Compliant entities:	1131
Non-compliant entities:	239**

*Entities required to register is down from 2015 because some of the entities that initially registered are actually part of other governments (cities or counties) and not required to register separately

**This number is made up of 103 entities not registered, 121 with incomplete registrations, and 15 that have not uploaded audits

Updating Registry Information

- Key documents and timelines to ease registry updates
- Process step-by-step walkthrough
- Questions?
- Contact Information:
 - Shelley Sheridan, 208-334-4832 ssheridan@iso.idaho.gov
 - April Renfro, 208-334-4826 arenfro@iso.idaho.gov

LOCATING THE REGISTRY



The screenshot shows the official website of the Idaho Legislature. At the top, the URL 'https://legislature.idaho.gov' is circled in red in the browser's address bar. The main navigation menu includes 'LEGISLATIVE COUNCIL', 'LEGISLATIVE SERVICES OFFICE', 'LEGISLATIVE LIBRARY', 'CURRENT & PRIOR SESSIONS', 'PERFORMANCE EVALUATIONS', 'RESOURCES', 'BUDGET & POLICY', 'LEGISLATIVE AUDITS', 'LOCAL GOVERNMENT REGISTRY' (circled in red), 'RESEARCH & LEGISLATION', and 'BILL TRACKER'. Below the navigation menu, the page title reads 'Legislative Services Office', 'Legislative Audit Division', and 'Local Government Audits/Registry'. A paragraph states: 'The Audits Division is the official repository for all local government entities and political subdivisions that are required to register and submit audits pursuant to Idaho Code Section 67-450B-E.' Below this, there are two links: 'Submit your local government audit' and 'Local Governing Entity Registry - sign up/ login to register your entity & financial information and to upload reports' (circled in red). At the bottom, there are three tabs: 'REGISTERED LOCAL GOVERNING ENTITIES', 'LOCAL GOVERNMENT ENTITY REGISTRY FAQ', and 'REPORT ON SPECIAL DISTRICTS IN IDAHO'.

SIGN UP OR LOG IN



Sign up / Login

Before you can login to the registry you must first request a new account. [Sign up here](#) to receive a confirmation email that you are a local governing entity of the State of Idaho.

Request New Account

The Legislative Services Office complies with the Idaho Governance directive of Internet Explorer (IE) as the statewide standard browser. We have successfully tested IE 11 and the new version is compatible with this application.

We try to ensure that our application is accessible with other browsers as well and have successfully tested with the most current versions of Google Chrome, Mozilla Firefox, and Safari for Macintosh. If you experience problems using Internet Explorer (IE), please try one of these browsers.

For full functionality of this site it is required that your browser be configured to accept "Javascript" and "Cookies".



Welcome to the Idaho State Local Governing Entities Central Registry!

This reporting portal was established in accordance with Idaho Code Section 67-450E, House Bill 560, passed by the 2014 Idaho Legislature.

Entities required to comply:

- Cities, Counties, Authorities, and Districts organized as separate legal and reporting entities under Idaho law
- Councils, Commissions, and Boards appointed or elected and charged with fiscal management responsibilities

* **EXCLUSION:** School Districts currently reporting under the provisions of Idaho Code Section 33-701 are not required to comply.

Local Governing Entity Registry FAQ

Already have an account? Enter your user name and password to log into the Central Registry

User Name

The user name field is required.

Password

The password field is required.

Log in

[Forgot your user name or password?](#)

Frequently Asked Questions

Existing Accounts Log in Here

Retrieve User Name and/or Reset Password

WHAT IS REQUIRED? Completion of Steps 1, 2, and 3

STEP 1 – Entity Information

Entity information rolls over each year; however, updates may be needed as changes occur within the entity.

Entity Type
Entity Name
Counties
Contact Email
Contact Name
Phone Number
Mailing Address
City
Zip
Type of Governing Body - Appointed or Elected
Officer/Board Member Terms in Office
Appointing Authority *Who appointed governing body*
Board Chairman Name
Board Chairman Email
Establishing/Operating Statutes *Idaho Code Section under which entity is governed*
Establishing Entity *Who authorized the establishment of the entity*
Year of Establishment

WHAT IS REQUIRED? Completion of Steps 1, 2, and 3

STEP 2 – Financial Information

Fiscal year beginning:	10/1	
Fiscal year ending:	9/30	
Information from your current approved budget		
Fiscal year of current approved budget:	2017	← <i>Current fiscal year</i>
Total budgeted revenues:	\$575,993,442.00	
Total budgeted expenditures:	\$599,543,497.00	
Information from your most recently closed fiscal year		
Most recently closed fiscal year:	2016	← <i>Prior fiscal year</i>
Total budgeted expenditures:	\$514,956,912.00	
Total actual expenditures (audited or unaudited):	\$360,753,655.00 (audited)	
Most recently completed independent financial audit:		
Audit report date:	3/21/2017	← <i>One or two-year audit</i>
Fiscal Year 1:	2016	
Fiscal Year 2:		
Do you have bonds or debt obligations outstanding as of the end of the most recently closed fiscal year?	Yes	
Total dollar amount of outstanding bonds or other debt as of the end of the most recently closed fiscal year:	\$101,930,000.00	
Average length of term:	10 - 15 years	
Average interest rate:	2.53%	

WARNING

At the end of Step 2, you will receive confirmation that you have completed the registry process; **however**, entities must also upload documents supporting the financial information just entered (unless not required by statute).

Thank you for updating your account for registry year 2016.
Please proceed to Step 3 to upload applicable supporting financial documents (approved budget, unaudited budgeted to actual comparison, or audit).

OK

WHAT IS REQUIRED? Completion of Steps 1, 2, and 3

STEP 3 – Upload Documents

The screenshot shows a web form for uploading documents. It is divided into three main sections, each with a red header. The first section is for the 'Current year's approved budget' (fiscal year 2016) and has a 'Choose File' button. The second section is for the 'Prior year's unaudited budgeted to actual comparison, or audit' (fiscal year 2015) and has two 'Choose File' buttons, one for 'NO AUDIT?' and one for 'AUDITED?'. The third section is for 'audits from previous fiscal year(s)' and has two input fields for 'Fiscal year 1 (YYYY)' and 'Fiscal Year 2 (YYYY)', followed by a 'Choose File' button. At the bottom, there are 'Upload File(s)' and 'Cancel' buttons. Blue arrows point from text labels on the right to the 'Choose File' buttons and the 'Upload File(s)' button.

Current year's approved budget

Fiscal year* 2016

Choose current approved budget Choose File

Prior year's unaudited budgeted to actual comparison, or audit

Fiscal year* 2015

NO AUDIT? Choose prior year's unaudited budgeted to actual comparison Choose File

AUDITED? Choose prior year's audit Choose File

You may also upload audits from previous fiscal year(s): **One or two year audit**

Fiscal year 1 (YYYY)

Fiscal Year 2 (YYYY)

Choose audit report Choose File

Upload File(s) Cancel

Search for budget

Search for budgeted to actual comparison

Search for audit report

Search for audit reports from previous years

*Must click on **UPLOAD FILE(S)** to complete upload. Documents will then be listed below.*

HELPFUL TIPS

1. “Registry Year” versus “Fiscal Year”

Registry Year and Fiscal Year are unrelated and have different meanings. Entities update the registry every calendar year (*Registry Year*) with *fiscal year* financial information.

2. Update the registry during the same month each year

Updating the registry at the same time every year will help with consistency in reporting and will avoid skipping the reporting of fiscal years. Updates can be done any time from January to December 1.

Example:

ABC Abatement District’s has a fiscal year of October 1 to September 30.

ABC is currently in fiscal year 2017 and their most recently closed fiscal year was 2016, in which their actual expenditures exceeded \$100,000, thus requiring an audit.

In June 2017 (9 months after the end of their fiscal year their audit is due), ABC’s FY16 audit has been received and approved by its board. ABC will log in to the Registry, verify its entity information, complete financial information with its FY17 budgeted revenues/expenditures and FY16 budgeted/actual expenditures, then upload its FY17 budget and FY16 audit report.

In June 2018 (registry year 2018), ABC will repeat the process, but with its FY18 budget and FY17 audit report. And so on.

HELPFUL TIPS

3. Uploading Audit Reports

Upload the complete audit report.

Entities with actual expenditures of \$100,000 to \$249,000 can opt for a biennial audit (an audit performed every other year, but includes each year where expenditures exceeded the \$100,000 threshold). For those entities, the audit will need to be uploaded in both registry years where actual expenditures was entered for the covered fiscal years.

Example:

ABC: Fiscal year 2015 actual expenditures = \$150,000

Fiscal year 2016 actual expenditures = \$175,000

ABC has a combined audit for both fiscal year 2015 and 2016. ABC will upload the audit report covering both fiscal years in both registry year 2016, and registry year 2017 since that will still be the most recently required audit.

4. Uploaded documents must be in PDF or Excel format

5. Do not email audit reports to localaudits@lso.idaho.gov; upload instead