

CITY Required Submissions to DLG

Requirement	Description	Statute	Due Date
City Officials Update	<p>Each city shall annually forward a list to DLG containing current contact information for the city and each of the city’s elected and appointed officials.</p> <p>Previous Years Financial Information Required: DLG requires each city to report the total annual revenue and expenditure from the previous fiscal year and any long-term debt to determine the city’s audit compliance.</p>	83A.085	Due by January 31st
Audit, Attestation Engagement, and Financial Statement	<p>Each fund of the City shall be audited annually by the APA or a CPA per Generally Accepted Auditing Standards.</p> <ul style="list-style-type: none"> Any city with a population less than 1,000 shall complete a financial statement every even year and an annual audit every odd year. Any city with a population of more than 1,000 but less than 2,000 shall complete a financial statement every even year and a 2-year audit every odd year. Beginning July 1, 2022, any city with revenues and expenditures less than \$150,000 for more than four consecutive years and no long-term debt shall submit an attestation engagement covering the fourth fiscal year in which the city qualified. A financial statement will be required annually. All other cities shall complete an audit annually. <p>More Stringent: Any city can submit an annual audit instead of an attestation engagement or a 2-year audit.</p> <p>Annual Comprehensive Financial Report (ACFR): Any city that expends \$750,000 or more in federal grant awards in a year must submit an annual audit and an ACFR.</p> <p>Statute Requires Electronic Submissions: All audits and financial statements must be submitted electronically to DLG. Paper copies are no longer accepted.</p> <p>Failure to comply with the statute: shall cause DLG to notify all state agencies that provide funding and services to the city to suspend or delay until compliance is met.</p>	<p>91A.040</p> <p>Financial Statement – form & format per KRS 424.220</p> <p>Attestation Engagement - Publication Requirements KRS 424.120 and 424.220(6)(b)</p>	<p>Financial Statements: Due by October 1st following the close of the fiscal year</p> <p><u>Audits and Attestation Engagement:</u> Due ten days after completion and presentation to the governing board, by March 1. Must be submitted to DLG by April 1.</p>
Uniform Financial Information Report	<p>Each local government shall annually file a Uniform Financial Information Report (UFIR) with DLG.</p> <p>Failure to comply with the statute: shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met.</p>	65.905	Due by May 1st following the close of the fiscal year
Ethics Ordinance	<p>When an ethics ordinance is amended, the city shall, following final passage, file a copy of the amended ordinance with DLG. The city shall file with the ordinance proof of publication per KRS 424.</p> <p>Failure to comply with the statute: shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met.</p>	65.003	Within 21 days of any amendment to the ethics ordinance

NOTE: All electronic document submissions to DLG should be emailed to – dlg-csd@ky.gov