# Local Government Registry Support Session

## State Controller's Office

## 2025 Reporting Year

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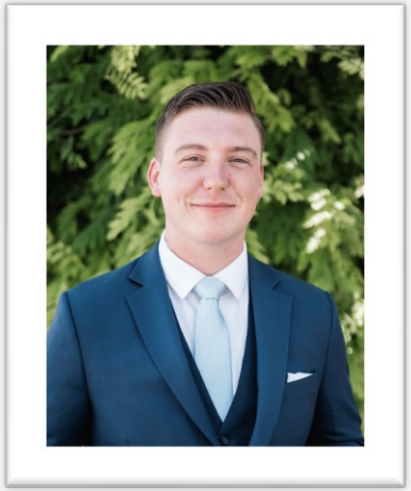
BRANDON D WOOLF, STATE CONTROLLER

# Local Registry Team

John Iasonides



Alex Doench

Paige James

Alisa Tena

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# Agenda

- What is the Local Government Registry
- Registry requirements
- Brief Registry Walkthrough
- Annual Financial Transparency Report (AFTR)

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# History

- 2015 – Local Government Central Registry with Legislative Services Office (LSO)
- 2022 - The State Controller's Office (SCO) assumed responsibility
- 2023 - The registry submission was updated to OpenGov
- SCO is currently dedicating their time and efforts to fulfill the statutory requirements outlined in Idaho Code §67-1076

# Registry Requirements

- Adopted Budget
  - Fiscal year 2025 (in effect as of January 1, 2025)
- Prior Year Audit or Actuals
  - Fiscal year 2024 (in effect as of January 1, 2024)
  - Total actual revenues and expenditures
  - Audit – Complete on the trigger year
- Final Amended Budget (If applicable)

| Expenditure Total | Audit Type |
|---|---|
| $0 to $149,999 | No audit needed, submit actuals |
| $150,000 to $249,999 | Biennial |
| $250,000 and above | Annual |

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# House Bill 142 (2025)
## Increasing the audit threshold

- Signed into law during the 2025 legislative session
  - No Audit – Expenditures $0 to $199,999
  - Biennial Audit – Expenditures between $200,000-$299,999
  - Annual Audit – Expenditures over $300,000

- Effective July 1, 2025.

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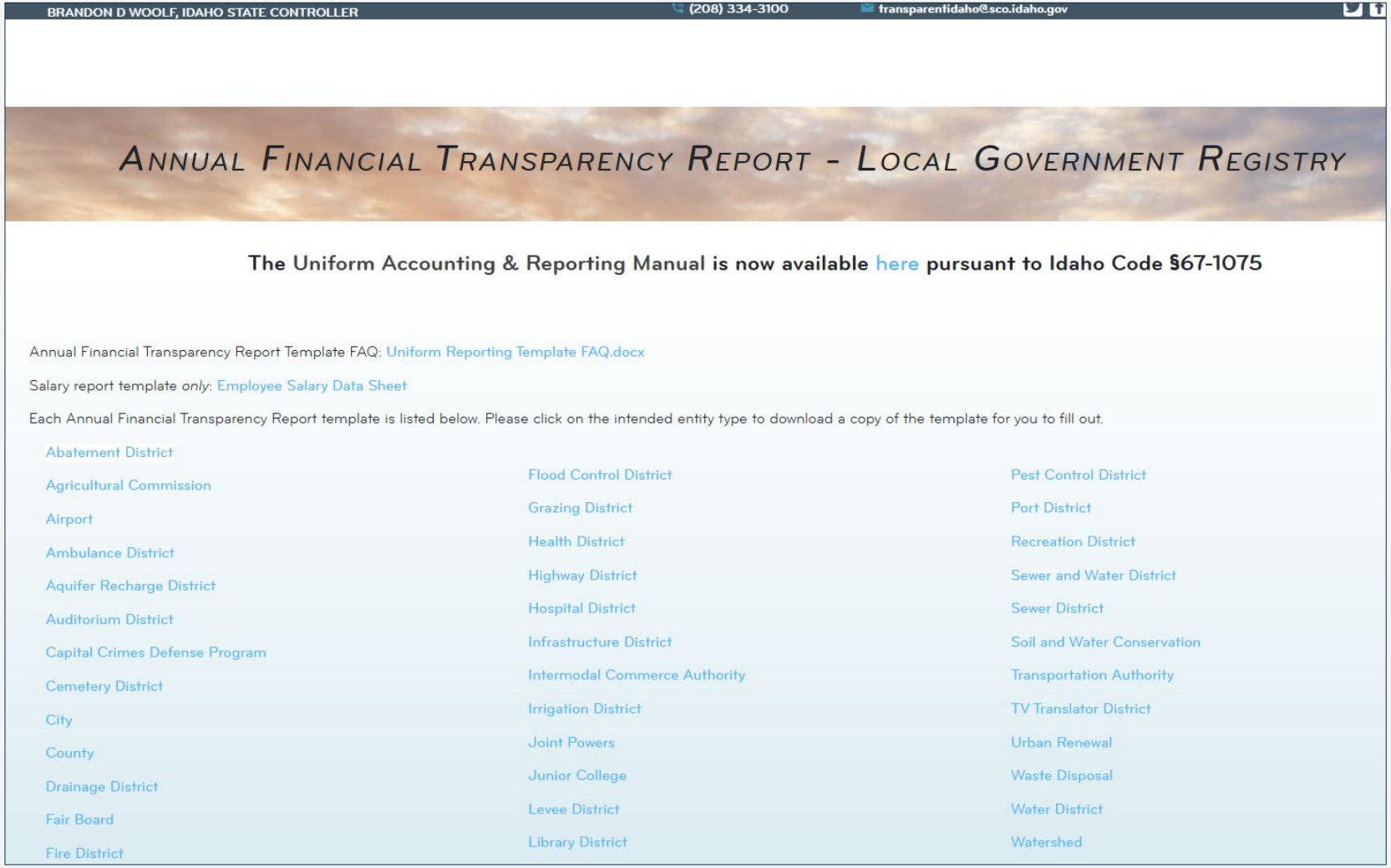
# Annual Financial Transparency Report (AFTR)

The Annual Financial Transparency Report (AFTR) templates can be found here.



# Transparent Idaho Team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|---|---|
| **John Iasonides**<br>**Deputy Controller of Administration Division** | **Alex Doench**<br>**Project Support Specialist** |
| **Paige James**<br>**Project Support Specialist** | **Alisa Tena**<br>**Project Support Specialist** |