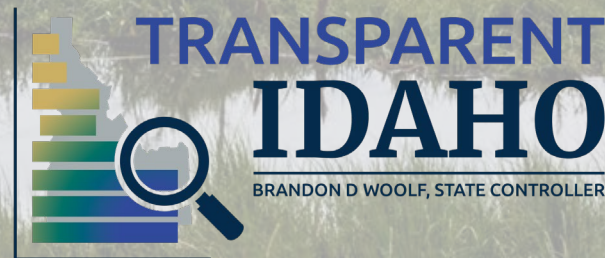


Local Government Registry Support Session

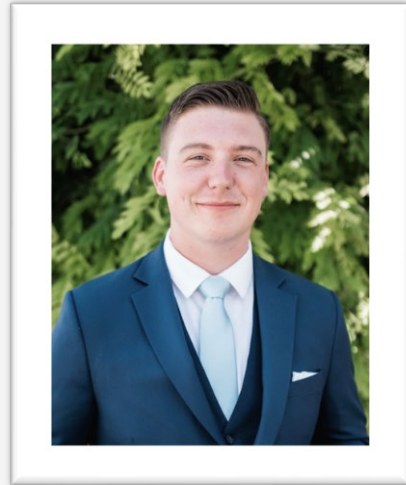
State Controller's Office
2025 Reporting Year



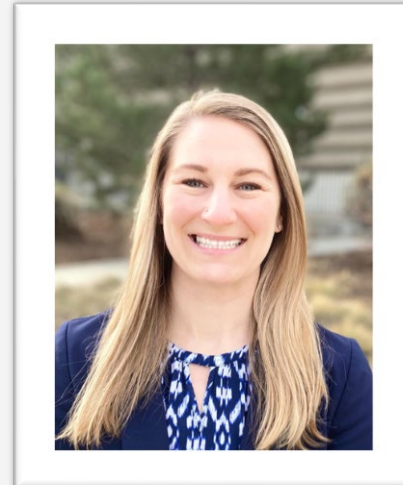
Local Registry Team



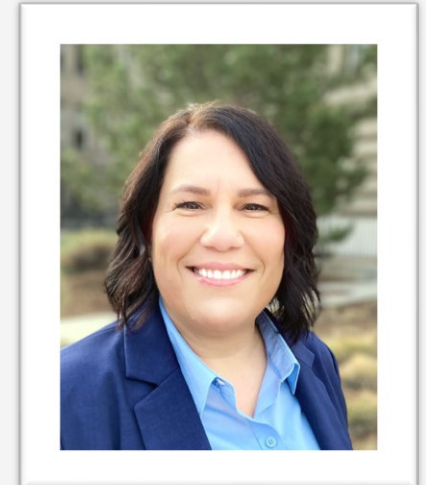
John Iasonides



Alex Doench



Paige James



Alisa Tena

Agenda

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



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

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.

Annual Financial Transparency Report (AFTR)

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

BRANDON D WOOLF, IDAHO STATE CONTROLLER

(208) 334-3100

transparentidaho@sco.idaho.gov

ANNUAL FINANCIAL TRANSPARENCY REPORT - LOCAL GOVERNMENT REGISTRY

The Uniform Accounting & Reporting Manual is now available [here](#) pursuant to Idaho Code §67-1075

Annual Financial Transparency Report Template FAQ: [Uniform Reporting Template FAQ.docx](#)

Salary report template only: [Employee Salary Data Sheet](#)

Each Annual Financial Transparency Report template is listed below. Please click on the intended entity type to download a copy of the template for you to fill out.

Abatement District	Flood Control District	Pest Control District
Agricultural Commission	Grazing District	Port District
Airport	Health District	Recreation District
Ambulance District	Highway District	Sewer and Water District
Aquifer Recharge District	Hospital District	Sewer District
Auditorium District	Infrastructure District	Soil and Water Conservation
Capital Crimes Defense Program	Intermodal Commerce Authority	Transportation Authority
Cemetery District	Irrigation District	TV Translator District
City	Joint Powers	Urban Renewal
County	Junior College	Waste Disposal
Drainage District	Levee District	Water District
Fair Board	Library District	Watershed
Fire District		



Transparent Idaho Team

Email: registry@sco.idaho.gov

Phone: 208-334-3100 Option 0

John Iasonides
Deputy Controller of Administration
Division

Alex Doench
Project Support Specialist

Paige James
Project Support Specialist

Alisa Tena
Project Support Specialist