

**LOCAL GOVERNMENT  
REGISTRY IMPLEMENTATION  
—THE 1<sup>ST</sup> YEAR**

Idaho Code Section 67-450E

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**Registry Implementation**

- ▣ Idaho Code Section 67-450E established a central registry and reporting portal on the Legislative Services Office website.
- ▣ This portal serves as the unified location for the reporting of and access to administrative and financial information of local governing entities in this state.
- ▣ The requirements were intended to establish a complete list of all local governmental entities operating in Idaho, on the effective date of this legislation.
- ▣ So that the registry established will be comprehensive, every existing local governing entity is required register with the state registry.

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**2015 Requirements**

- ▣ Under the first year of operation, there are basically three goals:
  - All required entities will complete registration by March 1, 2015.
  - The State Tax Commission and county clerks will provide a listing of entities by December 1, 2015.
  - The Legislative Services Office will post a listing of all registered entities on its website by January 1, 2016.

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### **Registry Portal Requirements**

- ❑ The portal for registration was operational and available for use on the Legislative Services Office website [www.legislature.idaho.gov](http://www.legislature.idaho.gov) on January 1, 2015, as required.
- ❑ The registration process was structured into three parts; administrative information, financial information, and document upload.
- ❑ Entities were required to complete registration by March 1, 2015.

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### **Difficulties Encountered**

- ❑ Some very small entities do not have full-time staff, computers/internet access, or technical expertise to complete the registration.
- ❑ Determining if certain entities are required to register.
- ❑ Ensuring that needed information is collected, and in a form that can be analyzed.

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### **Progress through July 31, 2015**

- ❑ Originally we identified 1,556 entities.
  - 165 school districts and charter schools were exempted based on statutory audit and reporting requirements already in place and 100% compliance.
- ❑ 1,392 potential entities expected to register.
- ❑ Currently 1,132 entities have at least started the registration process.
- ❑ Of known entities, this is approximately an 81% success rate of getting notification out to entities and getting them into the system.

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**Required Information by  
December 1, 2015**

- ▣ The State Tax Commission shall submit a list to the Legislative Services Office of all taxing districts within the state.
- ▣ The county clerk of each county shall submit a list to the legislative services office of all taxing districts in the county and any other local governing entities that are authorized to impose fees, assessments or receive property tax money within the county.

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**Next Steps for 2015**

- ▣ Legislative Services Office will complete registry analysis;
  - Determining what steps are missing for partially completed registrations.
  - Analyzing financial information to determine the number of entities in each audit reporting threshold.
- ▣ We will provide notification to entities and/or the county clerks about incomplete registration.
- ▣ We will provide a listing of registered entities available on the Legislative Services Website by January 1, 2016.

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**Additional Steps in 2015**

- ▣ Legislative Services Office will receive entity listings from the State Tax Commission and the county clerks by December 1 and compare those lists to the registered entities.
- ▣ Notifications will be sent to identified entities that have not properly completed the registration.
- ▣ Determine a tracking and notification schedule to ensure registered entities submit required audits in compliance with Idaho Code Section 67-450B.

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### Requirements in 2016

- ☐ Entities are required to register/update registration by December 1, 2016 and ensure submission of financial audit in accordance with applicable due dates.
  - portal in the document upload section.
- ☐ Legislative Services Office will provide notification by September 1, 2016 to the State Tax Commission and county clerks of non-compliance.
  - Non-compliance will be determined on two levels:
    - year.
    - Based on the entities fiscal year-end, the entity must have submitted the required audit report by August 1<sup>st</sup>.
- ☐ The State Tax Commission and county clerks are required to submit updated lists of entities by December 1, 2016.

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### Points of Contact

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