



## STATE OF CONNECTICUT OFFICE OF POLICY AND MANAGEMENT

TO: Primary Users - Fiscal Health Monitoring System (FHMS)  
Municipal Chief Executive Officers and Chief Fiscal Officers

FROM: Kimberly Kennison, Executive Financial Officer *Kimberly Kennison*

DATE: December 13, 2023

SUBJECT: FHMS - Annual Financial Data Report – FY 2023

[Section 7-406c\(c\)](#) of the General Statutes, requires each municipality to electronically file audited financial statement information in the Office of Policy and Management’s Fiscal Health Monitoring System (FHMS). The Annual Financial Data Report (AFDR) located within the FHMS is now available for municipalities to complete their FY 2023 submission. Municipalities can access FHMS at <https://opm-fhms.ct.gov>.

Municipalities’ previous AFDR information is now available in OPM’s [Municipal Fiscal Indicators Dashboard](#).

The AFDR consists of four forms/tiles with your FY 2022 data included to assist you in completing your FY 2023 reporting.

- Financial Indicators: Key fiscal data derived directly from your annual financial audit report.
- Uniform Chart of Accounts (UCOA): A platform for municipalities to enter their General Fund expenditure data by common functions and key departments.
- Pensions: Pension information derived from your annual financial audit report including actuarial data regarding your defined benefit pension plans.
- Other Post-Employment Benefits (OPEB): OPEB information derived from your annual financial audit report including actuarial data regarding your defined benefit OPEB plans.

**The deadline for completing your municipality’s FY 2023 AFDR is the later of January 31, 2024 or thirty days after your municipality’s FY 2023 financial audit report has been uploaded to our Electronic Audit Reporting System located at <https://ears.opm.ct.gov>.** The municipality’s designated primary user is required to certify the information.

Please go to [OPM’s FHMS Information Page](#) to access job aids, user manuals, and a demonstration video to assist you in completing the AFDR. The *AFDR–Financial Indicators-Common-Reporting Errors* document has been updated for FY 2022 reporting errors identified. These materials are also available in the FHMS Help/Support tile.

Please contact us at [OPM-FHMS@ct.gov](mailto:OPM-FHMS@ct.gov) with a subject line of “AFDR” should you need assistance.