

Municipal Submission Checklist

*For internal use by municipalities. Do not return checklist to OPM.

STATE SINGLE AUDIT (SSA) REPORT PACKAGE CHECKLIST:

Completion Date

APPOINTMENT OF AUDITOR NOTIFICATION

(Form is due 30 days before your entity's fiscal year end (FYE) in the FHMS portal.
For example: 6/30/2025 FYE due 5/31/2025).

SSA EXEMPTION FORM (If Applicable)

(Form is due to OPM no later than 2 months after your entity's FYE in the FHMS portal.
For example: 6/30/2025 FYE due 8/31/2025).

STATE SINGLE AUDIT REPORT PACKAGE

(Report is due 6 months after your entity's FYE. Appointed auditor needs to submit it to the
Electronic Audit Reporting System (EARS) For example: 6/30/2025 FYE due 12/31/2025).

EXTENSION REQUEST FOR AUDITS (If Applicable)

(If the financial or SSA reports cannot be filed by due date, request an extension from OPM.
Extensions may only be requested in one-month increments in the FHMS portal. Extensions for
the filing of financial or SSA reports cannot exceed 6-months from the due date of the report.
The financial or SSA reports must be submitted within the 6-month extension time period
granted).

ADOPTED BUDGET & MUNICIPAL SPENDING CAP CHECKLIST:**Completion Date****ADOPTED BUDGET**

(Adopted budget submission and budget summary reporting due in the FHMS portal the later of July 1 of the current year or 30 days after budget adoption).

MUNICIPAL SPENDING CAP BUDGET

(Municipal Spending Cap budgetary information due in the FHMS portal the later of July 1 of the current year or 30 days after budget adoption).

ANNUAL FINANCIAL DATA REPORTING (AFDR) CHECKLIST:**Completion Date****AFDR**

(Section 7-406c(c) of the General Statutes, requires each municipality to electronically file audited financial statement information in the FHMS. AFDR is due the later of January 31 of the current year, or thirty days after your municipality's financial audit report has been uploaded to EARS).

- *Financial Indicators*

Key fiscal data derived directly from your annual financial audit report.

- *UCOA*

A platform for municipalities to enter their General Fund expenditure data by common functions and key departments.

- *Pension*

Information derived from your annual financial audit report including actuarial data regarding your defined benefit pension plans.

- *OPEB*

Information derived from your annual financial audit report including actuarial data regarding your defined benefit OPEB plans.
