Department for Local Government

Cities and Special Districts Branch

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**Kentucky CITY Required Filings**

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| **Requirement** | **Description** | **Statute** | **Due Date** |
| **City Officials Update** | Each city shall annually submit updated contact information for the city and all elected and appointed officials. The form must also include the **total revenue, expenditure, and long-term debt** from the previous fiscal year. | [83A.085](https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=47650) | Due by **January 31st** |
| **Audit and Financial Statement** | Each fund of the City shall be audited annually by the APA or a CPA per Generally Accepted Auditing Standards.  Cities shall comply with the following based on population and financial activity:  • Population under 3,000: Financial Statement (even years) and Annual Audit (odd years)  • Beginning June 27, 2025: Any city with revenues and expenditures under $500,000 for 4+ consecutive years and no long-term debt shall submit an Attestation Engagement for the fourth year. A Financial Statement is still required annually.  • All other cities: Must submit an Annual Audit.  More Stringent Option: Any city may submit an annual audit instead of an attestation engagement.    ACFR Requirement: Any city expending $1,000,000 or more in federal grant awards must submit an Annual Audit and an ACFR.  Electronic Submission Only: All audits and financial statements must be submitted electronically to DLG. Paper copies are not accepted.  Failure to comply will result in DLG notifying all state agencies to suspend or delay funding and services until compliance is met. | [91A.040](https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=56539)  **Financial**  **Statement**  – form & format in accordance with [KRS 424.220](https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=56544)  **Attestation Engagement** **- Publication Requirements** [KRS 424.120](https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=53711) and [424.220(6)(b)](https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=56544) | Financial Statement: October 1 (following fiscal year end)  Audit/Attestation Engagement:   no later than March 1, submitted to DLG by April 1 |
| **Uniform Financial Information Report** | Each local government shall annually file a Uniform Financial Information Report (UFIR) with DLG.  **Failure to comply with the statute:** shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met. | [65.905](https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=47651) | Due by **May 1st** following the close of the fiscal year |
| **Ethics Ordinance** | When an ethics ordinance is amended, the city shall, following final passage, file a copy of the amended ordinance with DLG. The city shall file with the ordinance proof of publication in accordance with KRS 424.  **Failure to comply with the statute:** shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met. | [65.003](https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=56540) | **Within 21 days of any amendment** to the ethics ordinance |

NOTE: All electronic document submissions to DLG should be emailed to –[*dlg-csd@ky.gov*](mailto:dlg-csd@ky.gov)