June 2023 - SPGE Website Updates (Public Portal)

This email informs you of current and upcoming audit and attestation engagement updates on the SPGE website. There will be three phases consisting of different changes to the website, which include:

- **Phase 1:** Effective June 2023. The audit and attestation requirement tasks are now available on the SPGE website. SPGEs can now see when audits and attestation engagements are required.
- **Phase 2:** Effective sometime in July 2023. The compliance notification button will show noncompliant for missing audits and attestation engagements. Currently, the button does not show noncompliant if these documents are missing.
- **Phase 3:** Effective sometime in August 2023. Audits and attestation engagements submitted on the DLG legacy website (https://kydlgweb.ky.gov/) and emailed to the Cities and Special Districts (CSD) branch during the website shutdown will be transferred to the SPGE website. **DO NOT** resubmit those audits and attestation engagements on the SPGE website. SPGEs can submit any audits and attestation engagements not previously submitted to DLG.

More detailed explanations of phases 1 through 3 are available below. There is also information regarding other releases that occurred in June 2023.

Audits and Attestation Engagements

Phase 1: The audit and attestation requirement tasks are now available on the SPGE website, effective June 2023. This means that the SPGE dashboard will show SPGE which fiscal year an audit or attestation engagement is required. This is based on the higher of the revenues and appropriations entered on the year-end actuals for the same fiscal year. An annual audit can be accepted in place of an attestation engagement since it is the more stringent of the two documents. SPGEs are expected to be reported for noncompliant audits and attestation engagements a few months after Phase 3 is released.

FY	Requirement	Due Date	Due	Completed Date	Status
2015	Annual Audit	12/31/2016		04/12/2021	Received Late Submission
2016	Annual Audit	12/31/2017		04/12/2021	Received Late Submission
2017	Annual Audit	12/31/2018		04/12/2021	Received Late Submission
2018	Annual Audit	12/31/2019		04/12/2021	Received Late Submission
2019	Annual Audit	12/31/2020		04/12/2021	Received Late Submission
2020	Annual Audit	12/31/2021	546 days ago		Non-Compliant (Missing)
2021	Annual Audit	12/31/2022	181 days ago		Non-Compliant (Missing)
2022	Annual Audit	12/31/2023	184 days from now		Not Due
2023					N/A

Viewing Audits and Attestation Engagements

Audits, attestation engagements, and other documents, such as merge and dissolution documents, can be viewed in the Documents section.

Phase 2: The compliance notification button will include audits and attestation engagements, effective sometime in July 2023. The compliance notification button will show noncompliant for missing audits and attestation engagements. Currently, the button **does not** show noncompliant if these documents are missing.

Four-Year Cycle – Due Date Missing

A system feature is currently being updated for SPGEs that submit an audit or attestation engagement once every four years. The due date for these documents is currently missing, which incorrectly shows that an audit or attestation engagement is not due. This will be fixed in July 2023.

Phase 3: The audits and attestation engagements SPGE's submitted on the DLG legacy website (https://kydlgweb.ky.gov/) and those emailed to the Cities and Special Districts (CSD) branch during the website shutdown will be transferred to the SPGE website in August 2023. SPGE should not resubmit those audits and attestation engagements on the SPGE website. If resubmitted, the due date will be incorrect, and the document will show being submitted after the due date. SPGEs can submit any audits and attestation engagements not previously submitted to DLG.

If you have any feedback or questions, please feel free to contact us at DLG-CSD@ky.gov.

Please refer to the following links for additional training information on the Public Portal. Please note that the abovementioned updates will be incorporated into the videos shortly.

- Using the SPGE Public Portal - PowerPoint
- Public Portal - Training Video - MP4