

Local Reporting Mandates

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Introduction to Reporting Mandates

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Of the Powers and Duties of the Superintendent of Common Schools, and of the Apportionment of School Moneys.

No. 1—§ 1. There shall continue to be a superintendent of common schools, whose duty, amongst other things, it shall be, to prepare and submit an annual report to the legislature containing,

1. A statement of the condition of the common schools of the state:

2. Estimates and accounts of expenditures of the school moneys:

3. Plans for the improvement and management of the common school fund, and for the better organization of the common schools ; and,

4. All such matters relating to his office, and to the common schools, as he shall deem expedient to communicate.

Introduction to Reporting Mandates

(1) Each annual audit report of a local unit of government shall be completed and a copy of the report forwarded to the state auditor within 180 days after the close of the unit's fiscal year. In addition to the audit report, the local unit of government shall forward to the state auditor, within 30 days after the audit report due date, written comments on the findings and recommendations in the report, including a plan for corrective action taken or planned and comments on the status of corrective action taken on prior findings. If corrective action is not necessary, the written comments should include a statement describing the reason it is not.

N.J.S.A.

40A:5-6: Report of audit

Every such registered municipal accountant shall file the original report of his audit and recommendations with the clerk and shall, within 5 days thereafter, file a certified duplicate copy thereof, over his signature, in the office of the director.

L.1960, c. 169, s.1, eff. Jan. 1, 1962.

(3) The local government shall forward a copy of the audit report to the state auditor within thirty days after receipt of said audit. The state auditor shall retain such copy in his office as a public record where it shall be available for public inspection at all reasonable times. In the case of a school district, a copy of the audit report shall also be submitted to the commissioner of education within thirty days after the audit report is received. (December 31st)

Introduction to Reporting Mandates

Theoretical virtues:

Transparency

Accountability

The Crisis in Local Reporting

The Crisis in Local Reporting

Snowballing Requirements

Snowballing Delinquencies

Snowballing Requirements: Ethics

ENROLLED

ACT No. 173

2025 Regular Session

HOUSE BILL NO. 276

BY REPRESENTATIVE BERAULT

CANDIDATE AND OFFICEHOLDER DISCLOSURE MODIFICATIONS

2024 GENERAL SESSION

STATE OF UTAH

ONE HUNDRED EIGHTH LEGISLATURE - FIRST SESSION - 2023

COMMITTEE STATEMENT

LB304

Hearing Date: Thursday February 09, 2023

Committee On: Government, Military and Veterans Affairs

Introducer: Linehan

One Liner: Require political subdivisions to disclose membership dues and lobbying fees

Snowballing Requirements: Policing

(b) (1) On or before July 1, 2023, and July 1 each year thereafter, each law enforcement agency shall submit to the Maryland Police Training and Standards Commission the aggregate data of police officers' use of force reported in accordance with subsection (a) of this section for the previous calendar year, aggregated by numbers of complaints administratively charged, not charged, unfounded, and exonerated.

(2) On or before July 15 each year, the Maryland Police Training and Standards Commission shall post on its website and submit to the General Assembly, in accordance with § 2-1257 of the State Government Article, a compendium of the information submitted by law enforcement agencies under paragraph (1) of this subsection.

[38-1118. Use-of-force incidents; data collection; reports; rules; public records; definitions](#)

A. A law enforcement agency shall collect and report use-of-force incidents involving law enforcement officers to the Arizona criminal justice commission beginning January 1, 2022. A law enforcement agency shall submit reports on use-of-force incidents to the Arizona criminal justice commission at least annually thereafter. The reported data may not include any identifying information on a law enforcement officer and the data collected and reported shall be consistent with the federal bureau of investigation's national use-of-force data collection.

(3) Annually, beginning in 2026, the city shall submit a report to the joint committee on finance, in the manner provided under s. 13.172 (2), containing detailed information on the city's expenditures in the previous year from the revenues collected under this section, including expenditures and staffing levels related to law enforcement, fire protection, and other public safety measures.

History: 2023 a. 12.

Snowballing Requirements: Housing

7. Annual county expenditures providing for the financing, acquisition, construction, reconstruction, or rehabilitation of housing that is affordable, as that term is defined in s. [420.0004](#). The reported expenditures must indicate the source of such funds as “federal,” “state,” “local,” or “other,” as applicable.

No later than February 1 of each year, each city with a population of 10,000 or greater shall submit to the Department of Land Conservation and Development a report for the immediately preceding calendar year setting forth:

- (a) The number of residential units permitted and the number produced, segmented by:
 - (A) Single-family homes.
 - (B) Accessory dwelling units.
 - (C) Units of middle housing.
 - (D) Multifamily residential units, not including middle housing.

Snowballing Requirements: Immigration

(2) Beginning no later than April 1, 2025, and until the sheriff or chief correctional officer operating a county detention facility enters into the written agreement required under subsection (1), each sheriff or chief correctional officer operating a county detention facility **must notify the State Board of Immigration Enforcement quarterly** of the status of such written agreement and any reason for noncompliance with this section, if applicable.

History.—s. 3, ch. 2022-193; s. 22, ch. 2025-1.

House Bill 4059

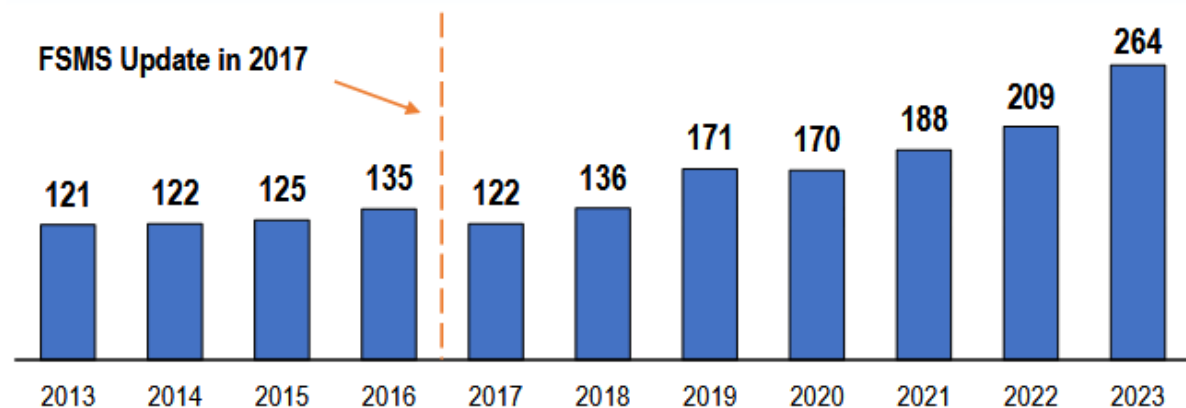
BY DELEGATE HORST

[Introduced January 14, 2026; referred to the Committee on Health and Human Resources]

A BILL to amend and reenact the Code of West Virginia, 1931, as amended, by adding two new sections, designated §15-17-10 and §16-67-1; relating to public safety and immigration data; **requiring political subdivisions and the Department of Health to collect and report data regarding costs expended on undocumented immigrants;** providing for reports to be submitted; and authorizing rules.

Snowballing Delinquencies

Local Governments That Did Not File in Time to Receive a Fiscal Stress Score, FYEs 2013 to 2023



Note: Excludes New York City; includes all other calendar and non-calendar year local governments that did not file their annual financial report (AFR) in time to receive a fiscal stress score or reported data that was inconclusive for fiscal stress purposes.

Source: Office of the New York State Comptroller.

Snowballing Delinquencies

South Carolina: 1 (in 2008) $\rightarrow$ 66 (in 2024)

Illinois: 23 (in 2014) $\rightarrow$ 383 (in 2024)

Louisiana: 3 (in 2007) $\rightarrow$ 80 (in 2026)

Total of 607 more delinquencies across 11 states from 2019 to 2024

Snowballing Delinquencies

My audit firm, Isler, had a managing partner unexpectedly leave mid-year causing a staff shortage and backup in workload. My Board chair has been out of town for the last couple weeks, unable to communicate with my auditor to answer audit questions to complete audit. Additionally, I have had additional duties, stress, since our Manager suddenly retired last month due to unexpected diagnosis with severe medical issue. The last couple months have been very stressful and time consuming to keep the office running smoothly. I have been working hard to get all the audit documents timely, but falling short. I have been assured the audit will be completed by end of month in January 2026.

There are several factors contributing to the need for an extension. Over the past year there has been significant turmoil. The Chief of Police was terminated. There was a recall, the Mayor and three of five Councilors were recalled. The City Manager Pro Tem resigned. The Recorder assumed the position of City Manager Pro Tem and was promoted to City Manager. There was turn over for the City Clerk Position with an absence in that position for several months. Needless to say it has been a difficult time to manage the affairs of the City. Thank you for your consideration.

Short staffed. Fiscal staff resigned prior to year end, haven't been able to replace them. Extra duties given to current staff, they are doing their best.

Why It Matters

Why It Matters

Transparency and Accountability

Direct delinquency penalties

Indirect delinquency penalties

Reporting overload

(De)regulatory effects

Why It Matters

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(De)regulatory effects

Why It Matters: De(regulatory) Effects

Regulatory Consequences of Disclosure

We have largely neglected to theorize the reality that as the technologies of governance evolve, so too do the forms of power our governments give and get from one another. As data has become a significant source of power for governments, it has also become a source of intergovernmental currency, inducement, leverage, and coercion.

Yet, as described above, disclosure is now recognized as regulatory. Situating disclosure within regulation is consequential because regulations are adopted with particular substantive, tangible goals in mind and are measured in their success against those goals. So too are regulatory disclosure requirements. Thus, rather than simply assuming more disclosure is better, it is important to identify the mechanism through which disclosure is designed to operate so that its success or failure can be ascertained.¹¹⁷ Explaining that “targeted transparency policies represent a distinctive [] form of government intervention to further important public priorities,” leading scholars assert that they are “designed to change the behavior of information users and/or disclosers in specified ways.”¹¹⁸

In short, there are compelling reasons why data disclosure appeals to policymakers so much. Disclosure seems consistent with free-market and autonomy principles, and seems to be an easy and effective intervention compared to more traditional regulation.¹⁶⁶ Politically, regulation by disclosure is cast as a “path of least resistance for administrative agencies seeking to promote meaningful change.”¹⁶⁷ Indeed, calls for disclosure and transparency are often justified, on a more fundamental plane, as furthering the pursuit of truth, knowledge, and societal progress.¹⁶⁸

Why It Matters: De(regulatory) Effects

Deregulatory Consequences of Disclosure

Since those formative periods, however, the meaning of transparency has changed. Transparency is still celebrated as a tool to root out undesirable conduct, and transparency laws are still used for this purpose. But across many policy domains, the pursuit of transparency has become increasingly unmoored from broader “progressive” values such as egalitarianism, expertise, or social improvement through state action and increasingly tied to agendas that seek to reduce other forms of regulation and to enhance private choice. If legal guarantees of transparency were once thought to make government more participatory and public-spirited, they are now enlisted to make government leaner and less intrusive.

Why It Matters: De(regulatory) Effects

Deregulatory Consequences of Disclosure

- Capture and divert resources
- Erode trust
- Nudge public behavior elsewhere

The Problem

In a vacuum, reporting laws promote transparency and accountability

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In the aggregate, reporting laws constrain local governments . . . mirroring command-and-control preemption, but without the same political and legal impediments

The Problem

“The reporting of compliance with these requirements to the State Treasurer **does not impose a perceptible burden** to the local entities.” 81 Op. Att’y Gen. Md. 240 (1996).

“... this increased duty is **de minimis.**” *City of Normandy v. Greitens*, 518 S.W.3d 183 (Mo. 2017)

“... **purely ministerial** ...” *Printz v. United States*, 521 U.S. 898, 936 (1997) (O’Connor, J. concurring)

The Problem

How to assess the state-local reporting regime's component parts: individual mandates that (usually) do not individually push local governments to the brink?

Options:

- ‘Good’ versus ‘bad’ mandates
- Expressive versus instrumental mandates
- Design choices that aggravate capacity burdens versus design choices that minimize capacity burdens

The Response

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Recenter capacity in state-local law

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Consider trans-substantive design choices:

- Predictability
- Procedural Friction
- Substantive Novelty

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A framework for legal and political intervention

Research Context

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Recurring themes:

- Non-traditional local governance
- State absenteeism
- Institutional change

Sales Pitch

Sales Pitch

Spring course:

- Local Government Policy Lab
- Email me at drosenbaum@law.msu.edu

Thank you!