



STATE OF MAINE
DEPARTMENT OF AUDIT

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STATE AUDITOR

Governmental Audit Procedural Form
(To be Completed for Towns, Cities and Plantations Only)

Title 30A M.R.S.A. §5823(3) reads as follows:

- B. Within 30 days after the postaudit is completed, the auditor shall send the State Auditor:
1. A certified copy of the postaudit report; and
2. A certified copy of the audit procedural form prescribed by the State Auditor for governmental audits.
C. Any auditor who fails to file the copies required by paragraph B, as described above, commits a civil violation for which a forfeiture of not more than \$100 may be adjudged.

Name of Firm _____ Firm's License # _____

Client _____ Issue Date of Firm's License _____

Client's Fiscal Year End Date _____ Date of Last Peer Review _____

- 1. Are the financial statements for this engagement prepared in accordance with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB)? Yes ___ No ___
2. During the conduct of this municipal audit, did you find any evidence of fraud, improper and/or illegal transactions? Yes ___ No ___
3. Did the oversight officials of the municipality report this situation(s) to the State Auditor, as required by 5 M.R.S.A. §244A? Yes ___ No ___ N/A ___

4. Please describe the nature of the evidence of fraud, improper and/or illegal transactions, and the disposition of the matter(s).

5. How many material weaknesses did you report? ____

6. How many reportable conditions/significant deficiencies did you report? ____

7. Was there any significant disagreement(s) with your municipal client in regard to financial reporting and/or accounting issues? Yes ____ No ____

8. Please describe the nature of the disagreement(s) and how it was resolved.

9. If this is a new client, did you have any difficulty in obtaining information regarding the previous audit?
Yes ____ No ____ N/A ____

10. If you have not already sent us a copy of your most recent "peer review" please provide us with a copy and send us a copy for each subsequent peer review.

I certify, to the best of my knowledge, that the information contained herein is correct.

_____ Date: _____