



**STATE OF MAINE
OFFICE OF THE STATE AUDITOR**

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AUGUSTA, MAINE 04333-0066

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POLA A. BUCKLEY, CPA, CISA
STATE AUDITOR

**Governmental Audit Procedural Form
Required by 30-A MRSA §5823(3)
To certify and file in pdf use email to report.audit@maine.gov**

Title 30-A M.R.S.A. §5823(3) provides that:

- B. within 30 days after the postaudit is completed, the auditor shall send to the State Auditor:
 - 1. a certified copy of the postaudit report; and
 - 2. a certified copy of this 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.

Please provide the following information for all municipal audits including those audits required by the federal government.

Client _____ Fiscal Year End Date _____

Name of Firm _____ Date of Last Peer Review _____

Firm's License # _____ Issue Date of Firm's License _____

- 1. For financial statement audits, are the financial statements prepared in accordance with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB)?
Yes ___ No ___
- 2. Did you perform the audit in accordance with generally accepted auditing standards (GAAS)? Yes ___ No ___, Government Auditing Standards? Yes ___ No ___, or both? Yes ___ No ___
- 3. Has the client expended the threshold amount* for federal financial awards? Yes ___ No ___

•If Yes, please provide a copy of the Audit Report covering the expenditure of federal funds (or explain if this report is not provided)

*\$750,000 starting December 31, 2015,
\$500,000 immediately prior to this date

4. a. Did you find **any evidence** of fraud, improper and/or illegal transactions? Yes ___ No ___
- b. 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 ___ If Yes, give date and describe communication below:
- c. If No, 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? ____ **Please attach a copy of material weaknesses.**
6. How many significant deficiencies did you report? ____ **Please attach a copy of significant deficiencies.**
7. Was a management letter issued? Yes ___ No ___ **Please attach a copy of the management letter.**
8. Was there any significant disagreement(s) with your client in regard to either financial reporting, accounting issues, or federal compliance? Yes ___ No ___
9. If you answered “Yes” to 8 above, please describe the nature of the disagreement(s) and how it was resolved.
10. If this is a new client, did you have any difficulty in obtaining information regarding the previous audit? Yes ___ No ___ N/A ___ If Yes, please describe.

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

_____ Date: _____