**Governmental Audit Procedural Form**

**Required by 30-A MRSA §5823(3)**

**To certify and file in pdf use email to** [**report.audit@maine.gov**](mailto: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 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Firms 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 \_\_\_\_

1. Did you perform the audit in accordance with Generally Accepted Auditing Standards (GAAS)?

Yes\_\_\_\_ No\_\_\_\_

Government Auditing Standards? Yes\_\_\_\_ No \_\_\_\_, or both? Yes\_\_\_\_ No\_\_\_\_

1. Has the client expended more than $750,000 in 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).

1. Did you find **any evidence** of fraud, improper and/or illegal transactions? Yes\_\_\_\_ No \_\_\_\_

(If No, proceed to Question #5)

If Yes, 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:

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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If No, please describe the nature of the evidence of fraud, improper and/or illegal transactions, and the disposition of the matter(s):

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1. How many material weaknesses did you report? \_\_\_\_\_\_ **Please attach a copy of material weaknesses.**
2. How many significant deficiencies did you report? \_\_\_\_\_\_ **Please attach a copy of significant deficiencies.**
3. As a result of the audit, was a document issued outside the formal Annual Audit Report that reported any\* unfavorable conditions that need remediation? Yes\_\_\_\_ No \_\_\_\_

If Yes, please attach a copy of the document(s).

1. Was there any significant disagreement(s) with your client in regard to either financial reporting, accounting issues, or federal compliance? Yes \_\_\_\_ No \_\_\_\_

If Yes, please describe the nature of the disagreement(s) and how it was resolved.

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1. 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.

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1. Is there any other information about this audit that you would like to provide? Yes \_\_\_\_ No \_\_\_\_

If Yes, please provide:

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

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_