



STATE OF MAINE
OFFICE OF THE STATE AUDITOR

66 STATE HOUSE STATION
AUGUSTA, ME 04333-0066
TEL: (207) 624-6250

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 _____

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 ____
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 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).

4. 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:

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. 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).

8. 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.

9. 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.

10. Is there any other information about this audit that you would like to provide? Yes ___ No ___

If Yes, please provide:

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

Signature: _____

Date: _____