



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, email to report.audit@maine.gov

Title 30-A MRSA §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.

Beginning July 29, 2026, Title 30-A MRSA §951(1) is amended to provide that all county audits:
must be forwarded to the Office of the State Auditor within 12 months of the date of the close of the fiscal year.

Please provide the following information for all municipal and county 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. Did your client utilize an external accountant to reconcile the year-end accounts and prepare the audit work papers? Yes ___ No ___ If Yes, please provide:
Name: _____
Address: _____
Phone number: _____ Email: _____
4. Has the client expended more than \$750,000 in federal financial awards (\$1M for fiscal years beginning on or after October 1, 2024)? Yes ___ No ___

If Yes, please provide a copy of the Single Audit Report covering the expenditure of federal funds. If the Single Audit Report will be sent at a later date, please indicate so here: _____

5. Did you find **any evidence** of fraud, improper and/or illegal transactions? Yes ___ No ___
(If No, proceed to Question #6)

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):

6. How many material weaknesses did you report? _____ **Please attach a copy of material weaknesses.**
7. How many significant deficiencies did you report? _____ **Please attach a copy of significant deficiencies.**
8. 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).
9. 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:

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:

11. 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: _____