

Annual Audit Requirements

Annual Audit Reports Due December 30th

Annual audit reports are due within six months following the end of the audit period (e.g., reports for the fiscal year ending June 30th are due on or before December 30th).

Maine DOE would like to remind you of the following requirements per statute [Title 20-A MRSA §6051](#)

- The auditor is required to review the audit with the school board.
- It is the school board's responsibility to submit the annual audit document unless it is stated in the engagement letter that the audit firm will submit the audit to the Department on behalf of the school board.
- Municipal school units are required to submit either a combined annual audit or a school department audit and a municipal audit to the Department. The municipal annual report (a.k.a. town report) cannot be accepted in lieu of the complete municipal annual audit.
- Maine DOE must receive a Schedule of Expenditure of Federal Awards (SEFA), which includes federal award expenditures for **all** reporting entities, even if a Single Audit (formerly A-133 audit) is not required to be conducted. The SEFA provides information needed by Maine DOE to conduct sub-recipient monitoring as required by the US Department of Education and is due at the time of the annual audit.
- If a management letter is prepared by the auditor, a copy must be submitted to Maine DOE with the annual audit, as this letter provides us with information needed to conduct sub-recipient monitoring, as required by US DOE.

Extensions and Subsidy Payments

If an extension or exception is needed for the deadline to submit either the municipal or school department audit, the superintendent must contact us to request the extension.

[The forms are available](#) on the [Fiscal Review and Compliance webpage](#), under forms on the menu bar.

- Due the State-wide shortage of auditing firms in FY 2025, initial extension requests will be granted for a period of 3-months, and on a case-by-case basis thereafter.
- Federal Single Audits are due 9-months after the prior fiscal year end. Federal Single Audits are not considered in an extension past March 31st.

Please submit all annual audit documents, reports, information requests, questions and other audit correspondence to Michelle Alexander at DOE.Audit@Maine.gov.