



STATE OF MAINE
DEPARTMENT OF AUDIT

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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 30A M.R.S.A. §5823(3) provides:

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

Client _____ Client's Fiscal Year End Date _____

Name of Firm _____ Date of Last Peer Review _____

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

- 1. Are the financial statements for this engagement prepared in accordance with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB)? Yes ___ No ___
2. During the conduct of this municipal audit, did you find any evidence of fraud, improper and/or illegal transactions? Yes ___ No ___
3. 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:
4. 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? _____

6. How many significant deficiencies did you report? _____
7. Was there any significant disagreement(s) with your municipal client in regard to financial reporting and/or accounting issues? Yes ___ No ___
8. 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. If you have not already sent us a copy of your most recent "peer review" please provide us with a copy and send us a copy for each subsequent peer review.

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

_____ Date: _____