

STATE OF MAINE
DEPARTMENT OF AUDIT

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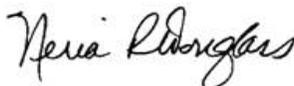
RE: Filing of Certified Municipal Audit Reports in PDF format by email to
report.audit@maine.gov

I have determined that Maine law allows me to accept certified electronic copies of municipal audit reports. Filing by certified mail is not required. Accepting electronic reports would eliminate some physical storage issues for us, and reduce printing and mailing costs for auditors.

Copies of municipal audit reports may be filed immediately in portable document format (pdf) by email to report.audit@maine.gov. Electronic filing is not required at this time: the choice is yours. Please attach the updated Governmental Audit Procedural Form to your report or to your email separately. Your email should certify and list each report filed as a true and accurate copy. A portion of the relevant statute is attached on the next page.

We expect your email address to match our records in order to verify that filings actually come from your firm. We may also telephone you to confirm receipt of reports. Please contact me if you have any questions or suggestions on how to improve this process.

Sincerely,



Neria R Douglass

30-A MRSA §5823. ANNUAL POSTAUDIT

Each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year by the Department of Audit or by a qualified public accountant elected by ballot or engaged by its officers. The officers shall notify the State Auditor of the name and address of the auditor within 30 days after the auditor is elected or engaged. The postaudit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor.

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3. Report. After the postaudit has been completed, the auditor shall submit a report to the officers of the municipality or quasi-municipal corporation.

A. The report must contain the following items:

- (1) A management letter, if applicable;
- (2) A letter of transmittal;
- (3) The independent auditor's report on the financial statements; and
- (4) All financial statements and all other information required by governmental accounting and financial reporting standards.

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, excluding the management letter;
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 commits a civil violation for which forfeiture of not more than \$100 may be adjudged.