**§952-A. Audit report**

**1. Report contents.**  The report required pursuant to section 951, subsection 1 must contain the following items:

A. A management letter; [PL 2003, c. 178, §4 (NEW).]

B. A letter of transmittal; [PL 2003, c. 178, §4 (NEW).]

C. The independent auditor's report on the financial statements; and [PL 2003, c. 178, §4 (NEW).]

D. All financial statements and all other information required by governmental accounting and financial reporting standards. [PL 2003, c. 178, §4 (NEW).]

[PL 2003, c. 178, §4 (NEW).]

**2. Copies for distribution.**  Copies of the report must be deposited in the county commissioners' office or a convenient place of business for distribution to the public and must be distributed to each municipality in the county.

[PL 2003, c. 178, §4 (NEW).]

**3. Copies open for inspection.**  Copies of the report and all county records must be kept in the county commissioners' office and must be open to the inspection of the public during usual business hours.

[PL 2003, c. 178, §4 (NEW).]

SECTION HISTORY

PL 2003, c. 178, §4 (NEW).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.