



State Financial Services Division

Greg Gianforte, Governor
Misty Ann Giles, Director

Memorandum – Audit Report Issuance

TO: Independent Auditors
FROM: Local Government Services Bureau
DATE: March 2024
RE: **Audits and Financial Review Report Submission**

When issuing audit or financial review reports for *all* local governments, electronic copies of the reports must be provided to all the following:

- **Local government entity** – copies of the audit report as specified in the appendix of the Contract.
- **Local Government Services Bureau** – one copy
 - The copy must be formatted as a text-searchable, editable, unlocked, and unencrypted PDF.
 - Transmittal information (hours, fees, dates, etc.) must be entered before you can upload the report. The report must be uploaded to the [LGSB Portal](#) (if the file size exceeds 8 MB, it must be uploaded through [File Transfer Service](#)).
- **Local government attorney** – one copy

When issuing audit or financial review reports to school districts, special education cooperatives, fire department relief associations, or special purpose districts, copies must also be provided per the terms of the contract to:

- **School District & Special Education Cooperatives:**
Please notify School Finance in the Office of Public Instruction at OPIAuditReports@mt.gov once the report is uploaded.
 - County Superintendent of Schools – one copy
 - County Attorney – one copy
- **Fire Department Relief Associations:** one copy to the city or town clerk
- **Special Purpose Districts:** one copy to the county, city, or town that originally created the special purpose district