



MONTANA DEPARTMENT OF ADMINISTRATION

State Financial
Services Division
Cheryl Grey, Administrator

Statewide Accounting & Financial Systems • 406.444.3092
Local Government Services • 406.444.9101
sfsd.mt.gov

Memorandum – Audit Report Issuance

To: Independent Auditors

FROM: Local Government Services Bureau

DATE: November 12, 2025

RE: Audits and Financial Review Report Submission

Audit and financial review reports must be uploaded to the [LGS Portal](#) (except if the size exceeds 8 MB, it must be uploaded through [MT File Transfer Service](#)).

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

- Local government entity – number of copies as specified in the audit 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 when uploading the report on the LGSB portal. If for some reason you are unable to upload to the portal, the same information must be included if approved to email the report directly to LGSB.

When issuing audit or financial review reports to school districts, special education cooperatives, fire department relief associations, or special purpose districts (SPD), copies must be provided in accordance with the terms of the contract to:

- School Districts & Special Education Cooperatives – notify the school finance office 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 SPD.