



COMPLIANCE SUPPLEMENT FOR AUDITS OF LOCAL GOVERNMENT ENTITIES

INDEX

REVISION DECEMBER 2025

<u>Program/Subject</u>	<u>REFERENCE</u>
Budgets	
- School Districts	SD01
Budgets/Tax Levies	
- Counties	CO02
- Cities and Towns	CT02
Building Code Enforcement Program	L&I1
Business Improvement Districts	
- Counties	CO012
- Cities and Towns	CT012
Cash and Investments	
- Counties	CO04
- Cities and Towns	CT04
- School Districts	SD03
Claims, Warrants, Expenditures/Expenses	
- Counties	CO05
- Cities and Towns	CT05
County Collection and Remittance of Revenues for the State and Other Government Entities	CO16
Expenditures - School Districts	SD04
Extracurricular Funds - School Districts	SD09
Forest Reserve (CFDA No. 10.665)	ADM1
Gasoline Tax Apportionment	TRA1
General Topics	
- Counties	CO01
- Cities and Towns	CT01
Hard Rock Mining Impact Trust Account	COM3
Insurance Premium Tax Apportionment	AUD1
Long-Term Investment of Local Government Funds	
- Counties	CO04
- Cities and Towns	CT04
Long-Term Debt	
- Counties	CO08
- Cities and Towns	CT08
- School Districts	SD06
Meetings of Governing Body	
- Counties	CO09
- Cities and Towns	CT09
- School Districts	SD07
Metalliferous Mines License Tax Allocation	REV7

<u>Program/Subject</u>	<u>REFERENCE</u>
Miscellaneous - School Districts	SD08
Montana Department of Administration	ADM1
Montana State Auditor's Office	AUD1
Montana Department of Commerce	COM3
Montana Department of Commerce	REV7
Montana Department of Labor & Industry	L&I1
Montana Department of Revenue	REV1
Montana Department of Transportation	TRA1
Multijurisdictional Service Districts	
- Counties	CO13
- Cities and Towns	CT13
Offices/Boards	
- Counties	CO14
- Cities and Towns	CT14
Oil and Natural Gas Production Tax Distribution	REV1
Payroll and Employee Benefits	
- Counties	CO07
- Cities and Towns	CT07
- School Districts	SD05
Procurement, Bid Letting, and Contracts	
- Counties	CO06
- Cities and Towns	CT06
Property Taxes	
- Counties	CO10
- Cities and Towns	CT10
Revenues/Receipts	
- Counties	CO03
- Cities and Towns	CT03
- School Districts	SD02
Rural Special Improvement Districts (RSID's)	CO11
Schools and Roads - Grants to States (Forest Reserve) (CFDA No. 10.665)	ADM1
Special Districts	
- Counties	CO17
- Cities and Towns	CT16
Special Improvement Districts (SID's)	CT11
Tax Increment Financing (TIF)	
- Counties	CO18
- Cities and Towns	CT17
Tax Sales, Redemptions, and Tax Deeds	
- Counties	CO15
- Cities and Towns	CT15
Transfer of Ownership of Improvements to Owners of Property	CO11