



MONTANA DEPARTMENT OF ADMINISTRATION

State Financial Services Division

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DATE: December 2025

TO: Independent Auditors and Other Users of the Compliance Supplement for Audits
of Montana Local Government Entities

RE: COMPLIANCE SUPPLEMENT 2025 UPDATE

The Compliance Supplement for Audits of Montana Local Government Entities (*Supplement*) has been updated for the legislative changes passed in the Montana 2024-2025 session.

The Supplement also contains revisions for legislation passed in the 2023 Montana Legislature.

Some of the revisions reflect recent concerns and questions and do not necessarily result from recent legislation. We have also made changes in style and format that should be fine with your audit programs.

Significant revisions to the *Supplement* are highlighted in grey to assist you in updating your audit compliance programs.

The *Supplement* can be found on our website at
<https://sfsd.mt.gov/LGSB/Audit-Financial-Review-Resources/ComplianceSupplement/index1>