

**§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).

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