

§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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