

Annual Audit Requirements

Initial Report to the Commissioner Due November 1st:

Pursuant to [Title 20-A MRSA 6051 §4](#), statements of assurance and Maine Education Financial System reconciliations are due to the Department by November 1. Please submit via email to DOE.audit@maine.gov.

Annual Audit Reports Due December 30th:

- Annual audit reports are due within six months after the end of the audit period (e.g., reports for the fiscal year ending June 30th are due on or before December 30th).
 - Per statute, it is the school board's responsibility to submit the annual audit document unless it is included in the engagement letter that the audit firm will submit the audit to the Department on behalf of the school board.
- Per statute, the auditor is required to review the audit with the school board.
 - Municipal school units are required to submit either a combined annual audit or a school department audit and a municipal audit to the Department. The municipal annual report (a.k.a. town report) cannot be accepted in lieu of the complete municipal annual audit.
- Per statute, Maine DOE must receive a SEFA (Schedule of Expenditure of Federal Awards), which includes federal award expenditures for **all** reporting entities, regardless if a Single Audit (formerly A-133 audit) is not required to be conducted. The SEFA provides information needed by Maine DOE to conduct sub-recipient monitoring as required by US DOE and is due at the time of the annual audit.
 - *In municipal school units where a combined audit is not conducted, Maine DOE is to receive two audits: an audit with a SEFA for the school department and an audit for the city/town including a SEFA.*
- If a management letter is prepared by the auditor, a copy must be submitted to MDOE with the annual audit as this letter provides MDOE with information needed to conduct sub-recipient monitoring as required by US DOE.
- Please submit all annual audit documents, reports, information requests, questions and other audit correspondence via email to DOE.Audit@Maine.gov or via the direct link provided on the [Fiscal Review and Compliance webpage](#).

Extensions and Subsidy Payments

It is the Superintendent's responsibility to request audit deadline extensions and/or exceptions, regardless if the request is for the municipal audit and/or school department audit. The forms are available on the [Fiscal Review and Compliance webpage](#).

- Extensions will expire no less than 30 days from the date the extension was submitted.
- Extension requests will be considered until June 30th (six months after due date); extensions will not be valid after June 30th and all municipalities and school administrative units with overdue audits that have not submitted an extension request before May 30th will be placed on the hold subsidy list and subsidy will be withheld in July.
- Submitting the required documents will be the only way to be removed from the Hold Subsidy List.

For more information, review statutory requirements in [Title 20-A MRSA 6051 §4](#) or email to DOE.Audit@Maine.gov.