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AUDITING PROCEDURES REPORT (APR)

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2016-2 Filing of Audit Reports of Local Units of Government in Michigan

Effective July 11, 2016, those uploading local unit of government audit reports will be required to complete a revised Auditing Procedures Report (APR.) Similar to the previous version, the revised APR is a web-based form that precedes the uploading of an audit report. However, the revised form now clarifies some existing questions and includes a new series of questions related to the audit filing. The new form is dynamic in nature and will show relevant follow up questions when necessary.

Other features of the revised APR include a deficit elimination worksheet that must be completed if a deficit is noted. Please see Numbered Letter 2016-1, which supersedes Numbered Letter 2014-1, for further guidance on the worksheet.

A significant change is the requirement to “attach” any reports. For example, one would need to attach a report on deficiencies including those that would be related to internal controls, statutory compliance, or other areas of concern as a separate document instead of including it within the audit report. Before submitting the APR, the filer will be asked to attach any required reports using the “Browse” button. The audit report cannot be submitted unless the required documents are attached. In our example, the Report on Deficiencies included as pages within the audit report will not be recognized by the system.

If you have any questions, please contact our office.

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