



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
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## NUMBERED LETTER 2020-3

**Issued By:** Community Engagement and Finance Division  
Bureau of Local Government and School Services

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2020-3      Financial Reports Filing Standard

For any audits issued after July 1, 2021, the Michigan Department of Treasury will adopt the standards set by the Federal Audit Clearinghouse for Single Audits related to reports being text-searchable, unlocked, and unencrypted. Most documents submitted with the department are already compliant. Instructions on how to create such a file may be found at the following link:

[https://harvester.census.gov/facweb/files/create\\_pdf\\_instructions.pdf](https://harvester.census.gov/facweb/files/create_pdf_instructions.pdf)

To be certain your audit is compliant, you may use the “PDF Validator” located on their [site](#). Simply choose an audit year and upload your audit report.

A successful upload of a file to the Michigan Department of Treasury’s [website](#) does not mean the document is compliant. Those that are found to not be in compliance with this standard may be rejected<sup>1</sup> when reviewed. The original filing date will not be honored. Also note that while we are using the Single Audit standards of the Federal Audit Clearinghouse, this standard must be followed for all audit reports uploaded to the department’s website.

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<sup>1</sup> Other reasons an audit may be rejected are included in [Numbered Letter 2008-2, Audit Filing Status](#).