

**INSTRUCTIONS AND ADDITIONAL INFORMATION FOR SUBMITTING
THE AUDIT REPORT AND AUDITING PROCEDURES REPORT (APR)
ELECTRONICALLY**

ADDITIONAL INFORMATION

- (1) **A username and password is required to file.** If a local unit has its CPA file on its behalf, it is the CPA who will need the username and password. If a username and password was previously obtained, it is not necessary to request a new one.

To obtain a username and password, please call the Local Audit and Finance Division (LAFD) at (517)373-3227. The following information will be requested:

- a. Username (selected by the caller)
 - b. Organization Name
 - c. Contact Person
 - d. Contact Address
 - e. Contact Phone Number
 - f. Contact E-Mail Address
 - g. A temporary password will be assigned. The user will be required to establish a permanent password on the initial login. It is the responsibility of the organization or local unit to determine if one username and password is to be used for the entire entity or if multiple usernames and passwords are necessary.
- (2) File Names must meet the naming convention indicated or they will not be accepted. The file name must begin with the six digit municipal code, fiscal year of the audit, and add “audit” or “APR” to identify file content. (i.e., 3520102008Audit... or 3520102008APR...)

NOTE: If you are revising either the Audit Report or APR, you must include the word “Revised” in front of the naming convention (i.e., Revised3520102008Audit...or Revised3520102008APR). If the word “Revised” does not appear before the required file name, the updated version will be viewed as a duplicate.

Municipal codes for each local unit can be found at: www.michigan.gov/treasury, click on Local Government, Local Unit Audit Report and on [MuniCode](#). No other characters should come before the naming convention filename but any additional naming convention may be added after it.

- (3) Signatures on the audit report maybe typed or handwritten.
- (4) Letterhead must be used.
- (5) Files must be in Portable Document format (PDF). The system will not accept anything but a PDF file and will tell you if the transmission was successful or if it failed. This does not mean the audit report has to be created in Adobe software. There are many other compatible PDF software programs, some of which can be downloaded for free from the internet. (Note: The Department of Treasury does not endorse or recommend any one program and is not responsible for any problems caused by downloading software from the internet.) At a minimum, Abode Acrobat Reader 8 is necessary to complete and save the APR form.

- (6) File size for an audit report should not exceed three megabytes (3MB). Creating a PDF file directly from a PDF writer is preferred over scanning. Scanning an audit report often creates a very large file. If scanned, set resolution at no more than 300 dots per inch (dpi) but no less than 150 dpi and use black and white, not grayscale or color. The APR form is designed to be saved as a PDF file automatically so it is not necessary to scan this document.
- (7) The audit report and related documentation should be assembled as one document and submitted electronically as one document. The order in which the PDF file should be assembled is as follows:
 - a. Audit Report/Single Audit
 - b. Management Letter (Comments and Recommendations or required communication)
 - c. Other Documentation as needed.
- (8) Submit the APR as a separate document on the audit upload page (see below).

INSTRUCTIONS FOR SUBMITTING ELECTRONICALLY

- (1) Go to the Department of Treasury website at www.michigan.gov/treasury.
- (2) Select "Local Government."
- (3) Select "Local Unit Audit Reports."
- (4) Select "Upload Audit Reports and Auditing Procedures Report."
- (5) Enter User ID and Password, Click "Submit."
- (6) If this is the first time logging in using your temporary password, you will receive a message that your password has expired and to enter a new one. Choose a permanent password that is six to 20 characters long. Please safeguard your password. If misplaced, you must request a new password from LAFD. Click "Submit."
- (7) This screen will be the upload screen. Click on the first available "Browse" button.
- (8) Select the appropriate PDF file on your system (verify the filename is in the proper format). (i.e., 3520102008Audit... or 3520102008APR...)
- (9) Click "open." The file should now appear on the upload screen.
- (10) Repeat this process for uploading the APR form.
- (11) The "Reset" button will erase any previously selected files.
- (12) Once ready to transmit, click the "Transmit" button.
- (13) To the right of the "Browse" buttons will be a message stating if the transmission was successful. This is the only notification you will receive regarding the transmission. We recommend that you print this screen for your records.
- (14) Click on the "Log Out" link when finished.