

Electronic Contracting and Reporting Requirements

Guidelines and requirements for CARS are included in the Help section of the main web page for the CARS application. Selected requirements related to electronic reports are included below; however, firms and their clients are responsible for complying with all CARS requirements.

Electronic Reports:

With the exception of certain agencies that file unaudited information or that file a courtesy report with our office, electronic reports, related management letters, water loss Excel files, and letters to those charged with governance may only be filed by the audit firm.

When water loss Excel files are uploaded, language similar to the following may be included in the comments section of the submission form:

This is the official financial report. We are also uploading the AWWA Excel file in compliance with regulatory requirements. Our audit firm takes no responsibility for the separate AWWA Excel file.

Electronic reports are posted to our web site upon receipt. When revised reports are submitted, the original file is replaced with the revised one.

The following guidelines should be followed for electronic reports.

1. The electronic report must be indistinguishable from any paper copy(s) issued.
2. Security settings must allow printing and commenting.
3. The scan quality should be sufficient to allow for clear viewing and printing of the document. Scan quality can be improved by modifying the settings on your scanner. The default settings on your scanner may need to be changed.
4. Scanned documents that include information which is highly dependent on color to convey information (such as graphs, pie charts, etc.) should be scanned in color. Failing to scan in color limits the usefulness of such information.
5. Pages should be in the proper order and should generally be oriented for reading purposes. When a financial statement can not fit on a single page, the paging in the report should allow the entire financial statement to be viewed on facing pages. This may require blank pages to be inserted intentionally in a similar fashion to a paper report. The order of information in the report should comply with the general report outline in the Audit Manual.
6. Management letters that are not included in the table of contents of the audit report should be uploaded in a separate file from the audit report. Any information included in the audit report file will be posted to the Division of Local Government Audit's web site.
7. A separately issued management letter that is referred to in the report on internal control and compliance should be electronically submitted at the same time the electronic report is submitted. If the management letter has not been issued at the time the report is released, please notify us when submitting the financial report and then submit the management letter as soon as it is issued.
8. The opinion(s), internal control and compliance report(s), management letter, and any other auditor communication must be on letterhead.
9. All auditor communication should include a printed or graphic electronic signature

10. Electronic files in portable document format (pdf) should include bookmarks at least as detailed as the table of contents
11. Renaming of the file – please note that we will rename the file names on the report and management letter to meet our internal standardized naming conventions.
12. Searchable documents are more useful than those that are scanned as pictures.