

General Guidelines for Electronic Reports

1. The electronic report must be indistinguishable from any paper copy(s) issued.
2. Security settings must, at a minimum, 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. 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 not be included in the audit report file. Any information included in the audit report file will be posted to the Division of County Audit's or the Division of Municipal Audit's web site, as applicable.
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 of the report, 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 name on the report to meet our internal standardized naming convention.
12. Searchable documents are more useful than those that are scanned as pictures.