

DEPARTMENT OF ADMINISTRATION
STATE ACCOUNTING DIVISION

STEVE BULLOCK, GOVERNOR
ANGELA MCLEAN, LIEUTENANT GOVERNOR



STATE OF MONTANA

Accounting Bureau
Rm. 255
PO Box 200102
(406) 444-3092

SABHRS Finance and Budget Bureau
Rm. 270
PO Box 200102
(406) 444-5700

Treasury Unit
Rm. 261
PO Box 200140
Helena, MT 59620-0140
(406) 444-2624

Local Government
Services Bureau
301 S. Park, Rm. 340
PO Box 200547
Helena, MT 59620-0547
(406) 841-2909

RECEIVED

March 12, 2015

MAR 17 2015 CC KLM

Ravalli County Commissioners

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Mayor and County Commissioners
Ravalli County
215 S. Fourth Ste. A
Hamilton MT 59840-2853

RE: Delinquent Audit Report

According to our files, we have not received copies of your audit report for fiscal year ending June 30, 2014, which is past due the date specified in the standard audit contract or approved extension. The report was due to the Department of Administration by January 31, 2015.

Please advise us as to the status of the above audit report.

NEW: Penalties for Delinquent Audit Reports

The 2011 Legislature passed Senate Bill 420 which allows for a monetary penalty for audit reports that are not submitted within 180 days of the due date noted above. This penalty will be used to provide public notice of delinquent audit reports. If the audit report is not submitted to the local government and to the Local Government Services Bureau within 180 days of the due date, **the local government will be assessed a late filing penalty of \$50, and we will provide public notice of the delinquency of the audit report.** Please see MCA 2-7-503 & -517 and A.R.M. 2.4.403 & .404 for details related to this penalty.

Thank you for your cooperation in this matter.

Sincerely,



KAY GRAY, CPA
Bureau Chief
Local Government Services

c: Doyle & Associates

UNITED STATES DEPARTMENT OF JUSTICE
FEDERAL BUREAU OF INVESTIGATION

Washington, D.C. 20535
Date: _____
To: _____
From: _____

MEMORANDUM FOR THE DIRECTOR
SUBJECT: _____

Reference is made to _____

Enclosure

Very truly yours,
Special Agent in Charge

The following information was obtained from _____

Special Agent in Charge
[Signature]

Very truly yours,
Special Agent in Charge