APPLICATION FOR PLACEMENT/RENEWAL ON THE ROSTER OF INDEPENDENT AUDITORS AUTHORIZED TO CONDUCT AUDITS OF MONTANA LOCAL GOVERNMENT ENTITIES

The period from July 1, 2026, through June 30, 2027

Firm Name: _____

Address: _____

Telephone: _____ E-Mail Address: _____

State Where Business Is Registered: _____

Business Filing Number: _____

Section 2-7-506, MCA, and the Administrative Rules of Montana require that public accountants conducting audits of Montana local government entities under the provisions of Title 2, Chapter 7, Part 5, MCA, apply and be accepted for placement on a roster of independent auditors authorized to conduct such audits that the Department of Administration maintains. Required qualifications for placement or renewal on the roster can be found in ARM 2.4.406.

Please provide the following information:

Date of Last External Quality Control Review or Peer Review: _____

Period Covered by that Review: _____

Attach copies of (1) the review report (opinion letter) and (2) the acceptance letter from the peer review administrative agency or body. Applications submitted without these required attachments will be considered incomplete and cannot be approved.

Peer Review Report and Acceptance Letter Attached: Yes ☐ No ☐

If an external quality control review or peer review has yet to be conducted for your firm within the past three years, indicate below the planned date of your initial or next review and the period the review will cover.

Date of Planned External Quality Control Review or Peer Review: _____

Period Covered by that Review: _____

Public accountants applying for placement or renewal on the roster must pay an annual fee of $100 per office. Firms with multiple offices must submit a separate application and fee for each office. Complete this form and return it with your check in the amount of $100.00 made payable to "Local Government Services Bureau" to:

Montana Department of Administration
Local Government Services Bureau
PO Box 200547
Helena, MT 59620-0547

I certify that the above information is true and correct to the best of my knowledge and belief and that this firm meets the criteria for inclusion on the roster specified in the Administrative Rules of Montana.

_____ _____

Signature of Partner, Shareholder, or Other Authorized Representative Date

_____

Printed Name and Title of Firm Authorized Representative

Is your firm interested in being included on the list to provide Annual Financial Report Preparation Services (as a separate service from an audit) to Montana local government entities?

Yes ☐ No ☐

Is your firm interested in being pre-qualified to submit proposals for audits of State agencies contracted for by the Legislative Audit Division?

Yes ☐ No ☐

Indicate if your firm specializes in, and/or exclusively conducts audits for certain types of local governments (e.g.: School Districts, Cities, Counties, and Special Purpose Districts (e.g. Airports, Housing, etc.)):

_____

The Department of Administration estimates it will take approximately five days to process and act on a correctly completed application form for placement/renewal on the roster of independent auditors authorized to conduct audits of Montana's local government entities.

ATTACHMENT I

Section 2.4.406 of the Administrative Rules of Montana requires an independent auditor to meet the continuing education requirements specified in Government Auditing Standards to be eligible for inclusion on the Roster. The following individuals with this firm will be involved in audits of Montana's local governments. (Use additional sheets if necessary.)

NOTE: Indicate the State in which the individual is licensed and the license number.

Name	**Check if Licensed CPA**	**CPA License Number**	**Licensing State**
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	☐		
	☐		
	☐		
	☐		
	☐		

NOTE: Each individual should maintain documentation to support their continuing education credits and submit copies of this documentation to the Department of Administration if requested to do so.

I certify that all individuals above meet the continuing professional education requirements of Government Auditing Standards and ARM 2.4.406.

Name of Public Accountant or Public Accounting Firm: _____

_____ _____

Signature of Partner, Shareholder, or Other Date

_____

Printed Name and Title of Firm Authorized Representative