



## AUDIT WAIVER REQUEST - RSA 41:31-c, II

**Due at least 45 days before the end of the fiscal year for which the request applies.**

Entity Type:  Municipality     Village

Municipality:     County:

Contact Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Date of Request: \_\_\_\_\_

Phone Number (Enter digits only): \_\_\_\_\_

Fiscal Period (Enter mm/dd/yy to mm/dd/yy): \_\_\_\_\_

Population: \_\_\_\_\_

REASON FOR WAIVER:

  
  
  

SCOPE OF SERVICES / ALTERNATIVE PROCEDURES (Use additional pages, if necessary): Minimum: MS-60 Parts 1 and 2.

  
  
  

Anticipated Completion Date: \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.

**Governing Body Signatures**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**FOR DRA USE ONLY**

Request For Waiver:	Approved	Denied (Reason)	_____
Alternative Procedure:	Approved	Denied (Reason)	_____
Date of Response: _____			
_____ Director of Municipal and Property Division			



## IMPORTANT STATUTE

**RSA 41:31-c, II**, Any municipality, or any political subdivision exclusively within a municipality, with a population of fewer than 750 as of the most recent federal census, provided a financial statement audit is not required by another law, regulation, or contract, may, not less than 45 days before the end of the fiscal year, petition the commissioner to waive the annual audit requirement for that fiscal year and provide an alternative plan for reviewing the municipality's financial accounts. If the commissioner approves the scope of services as proposed by the municipality, such services shall be completed by either the locally elected auditor or a CPA. If the commissioner does not approve or no alternative procedures or scope of services is provided by the municipality, then the commissioner shall determine the appropriate scope of services.

## INSTRUCTIONS

At the top of the page, enter the town, school or village district name, address and telephone number.

Supply the date of the request and the audit period for which the waiver is requested.

Complete the Reason for the Waiver Request and Scope of Services / Alternative Procedures sections. Use additional pages, if necessary.

In the "Reason for Waiver Request" box, provide a brief explanation of the reason why the entity needs a waiver.

In the "Scope of Services / Alternative Procedures" box, provide an explanation of the alternative procedure(s) and indicate the expected completion date. Alternative procedures are specific procedures performed on a subject matter, but shall at a minimum, consist of the following:

- \*Review of General Ledger Financial Records (Part 1 of the MS-60)
- \*Review of Treasurer (Part 2 of the MS-60)

Contact your CPA or your DRA Municipal Accounts Advisor for additional information or refer to the Handbook for Locally Elected Auditors.

A majority of the governing body must sign where indicated.

### WHO SHALL FILE

The governing body of any municipality, or any political subdivision exclusively within a municipality, with a population of fewer than 750 as of the most recent federal census.

### WHEN TO FILE

At least 45 days before the end of the fiscal year for which the request applies.

### WHERE TO FILE

This completed form must be PRINTED, SIGNED, SCANNED and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP).  
<https://www.proptax.org/>

### FOR ASSISTANCE PLEASE CONTACT:

NH DRA Municipal and Property Division  
Phone: (603) 230-5900  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>