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**Rachel Laurie Riddle**  
**Chief Examiner**

Memorandum

Date: October 13, 2022

To: Towns and Municipalities

From: Rachel Laurie Riddle  
Chief Examiner

Re: Revision to Municipal Audit Guidelines

First, let me thank each of you that have reached out to talk through the new Municipal Audit Guidelines (Guidelines). The collaboration has been very useful. Please continue to do so as we go through the implementation stage.

Due to numerous concerns raised by CPA firms that conduct municipal audits, revisions have been made to the Guidelines concerning the requirement for audits to be conducted in accordance with *Government Auditing Standards*. This will not be a requirement but, firms are highly encouraged to conduct their audits in accordance with these standards. Obviously, audits that are otherwise required to be conducted in accordance with *Government Auditing Standards* will continue to adhere to this requirement.

Also, please visit our website, [www.examiners.alabama.gov](http://www.examiners.alabama.gov), for the most up-to-date information regarding the Guidelines. We will also have a Frequently Asked Questions (FAQ) document that will be evolving on our web page.