



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

October 03, 2022

**Auditing Procedures Report:  
Notice of Delinquency  
Fiscal Year: 3/2022  
Municipality Code: 811140**

**Sent Via Email**  
Scio Township

Dear Governing Body:

Public Act 2 of 1968, the Uniform Budgeting and Accounting Act, section 5, requires all local units of government with a population of 4,000 or more to file an annual audit of its financial records. In some cases, those with less than 4,000 in population are required to file no less than biennially. Section 7 of the Act requires that a unit of local government file within six months of its fiscal year end.

Department of Treasury records indicate that we have not received the above referenced audit. Public Act 2 authorizes the Department to conduct the audit at the expense of the local unit or, under Public Act 140 of 1971, the Glenn Steil Revenue Sharing Act of 1971, the Department may withhold revenue sharing payments if revenue sharing is received. To avoid either of these actions, your certified public accountant must submit the audit within 30 days from the date of this letter electronically by logging into the department's online filing website at: <https://treas-secure.state.mi.us/LAFDeform/TL41W71.aspx>. You must request local unit user access if one does not already exist.

A complete audit should include the following:

- Auditing Procedures Report (Form 496, an online form)
- Audit Report
- Single Audit, if applicable
- Report of Deficiencies or Findings

If you have any questions, contact the audit review staff at (517) 335-7469 or email questions to [LAFD\\_Audits@michigan.gov](mailto:LAFD_Audits@michigan.gov).

Sincerely,

Cary Jay Vaughn, CPA, CGFM, Audit Manager  
Community Engagement and Finance Division