

Municipal Audit Submission Instructions

As delegated by the Secretary of Administration, one of the functions of Municipal Services is to serve as the repository of municipal audit reports prepared and submitted to us pursuant to KSA 75-1124. These reports are saved and safely stored on our network drive and published to the Department of Administration website according to audit fiscal year, with uploads of recently received electronic audits taking place almost daily.

Effective August 1st, 2023, the audit filing fee rates will increase as follows:

- **\$200 for Rural Water Districts and education entities**
- **\$300 for all other municipalities**

Any audit filing submitted to the Office of Accounts and Reports after August 1st, 2023, will be subject to the increased filing fee, regardless of the audit year being submitted. Note: If you've previously received an invoice for the prior rates, the prior rate is still effective for that audit filing.

Audit Submission Instructions

Per KSA 75-1124, audit files must be submitted to Municipal Services electronically within one year of the close of the audit period (i.e. for municipalities with a December 31st year end, the audited financial statements are due no later than December 31st of the subsequent year). Electronic audit files may be provided to Municipal Services at ARMunis@ks.gov.

Once the audit report has been received and reviewed by the Municipal Services team, a corresponding email will be sent showing receipt of the audit document and will include instructions for payment of the filing fee. The filing fee for audits of education entities and rural water districts is \$200. The filing fee for all other municipalities is \$300. Filing fees may be paid by credit card (by completing and submitting the Audit and AUP Credit Card Payment form located on the [Municipal Services website](#)) or by check or warrant made payable to the Director of Accounts and Reports and mailed to the following address:

Office of Accounts and Reports
Municipal Services Section
700 SW Harrison, Suite 300
Topeka, KS 66603

After receiving the municipality's filing fee, Municipal Services will send an acknowledgement letter back to the audit firm responsible for the audit report as a basis for compliance with KSA 75-1124. Under the provisions of KSA 75-1124, final payment to the audit firm responsible for the audit shall not be made until the audit report and filing fee are received by Municipal Services and the associated acknowledgement letter is received by the audit firm.

For any questions or concerns, please feel free to contact Municipal Services staff at 785-296-8083 or at 785-296-6033 or email us at armunis@ks.gov.