

## ABOUT DOA LOCAL GOVERNMENT SERVICES

Local Government Services (LGS) works with local governments and stake holders to deliver services that support the transparency, accountability and effective management of public funds. LGS assists in the compliance of the [Montana Single Audit Act](#) and the [Local Government Budget Act](#).

## SPECIFIC SERVICES PROVIDED BY LOCAL GOVERNMENT SERVICES

- Technical assistance in the areas of accounting, financial reporting, and budgeting.
  - Provide training through Individual assistance, group presentations, videos, manuals, forms, checklists, templates, advisory memorandums and links to available resources
  - Provide guidance with the preparation of financial reports and budget documents to ensure comparability and uniformity
  - Prescribe a uniform reporting system for local governments (Budgetary Accounting and Reporting System Chart of Accounts – BARS)
  - Review financial reports, audits and budgets
  - Coordinate with other organizations when possible
    - MSCPA, Montana Association of Counties, League of Cities & Towns, Local Government Center
  
- Audit contracting, monitoring of standards and corrective action plans
  - Monitor a list of state-approved audit firms
  - Establish a state-approved standard audit contract
  - Prepare a compilation of local government legal compliance requirements
  - Review audit findings and related corrective measures
    - Assist in the development and implementation of corrective measures
  
- Transparency and document archiving
  - Online access to financial reports, budgets, audits and contracts
  - Summarized financial data tables on the Governor’s Transparency website
  - Publication of delinquent reports, audit costs and unresolved findings