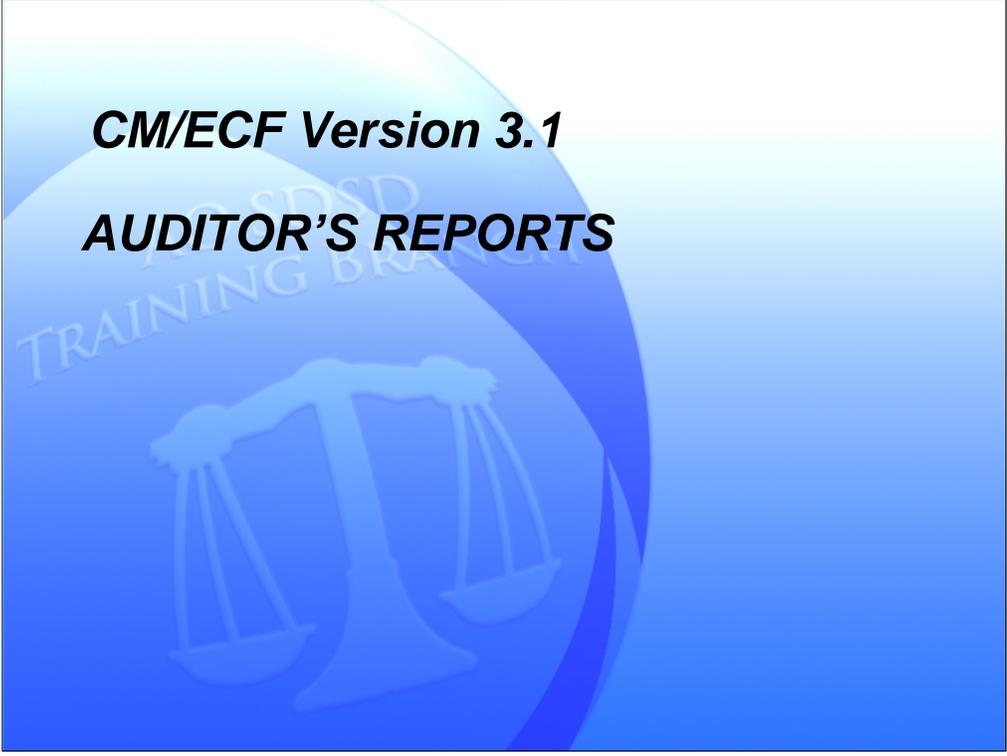


CM/ECF Version 3.1

AUDITOR'S REPORTS



v3.1 AUDITOR'S REPORTS

- A new provision in BAPCPA requires the U.S. Trustee or the Bankruptcy Administrator to contract with auditors to perform audits in individual cases.
- 28 U.S.C. §586(f)

v3.1 AUDITOR'S REPORTS

New Category of Limited Users:

Auditor

- Events specific to auditors only.
- File reports directly with court, not through U.S. Trustee or Bankruptcy Administrator.

v3.1 AUDITOR'S REPORTS

Sensitive Information:

- Same Judicial Conference policy applies to these filers and pleadings.
- Redact sensitive personal information from auditor report.

v3.1 AUDITOR'S REPORTS

Clerk's Duty:

- If report specifies existence of material misstatement, Clerk to give notice to creditors in the case.

v3.1 AUDITOR'S REPORTS

New standard events:

- Auditor's Report
- Amended Auditor's Report
- Supplemental Auditor's Report

v3.1 AUDITOR'S REPORTS

- This information is subject to change.
- The AO is still in discussions with EOUST.

v3.1 AUDITOR'S REPORTS

Three options within Auditor's Report

- Report of Audit (Unable to Complete)
- Report of Audit with Material Misstatement Identified
- Report of Audit with No Material Misstatement Identified

Report of Audit (Unable to Complete)

- Unable to Complete –
 - Case Dismissed
 - Insufficient Response
 - No Response
- Virtual text entry

v3.1 AUDITOR'S REPORT

Report of Audit (Unable to Complete)

- Sets Audit-NoClose Flag
- Sets "30" day ddl: Auditor Action Required
- Three different text options
 - Failure of the debtor to respond to the audit request
 - Failure of the debtor to provide sufficient information
 - Case dismissed before sufficient response

v3.1 AUDITOR'S REPORT

Report of Audit with Material Misstatement Identified

- PDF attached
- Sets Audit-NoClose Flag
- Clerk's notice mailed to all creditors in the case

v3.1 AUDITOR'S REPORT

Report of Audit with No Material
Misstatement Identified

- PDF attached
- Removes Audit-NoClose Flag

v3.1 AUDITOR'S REPORTS

New U.S. Trustee Event

- Selected For Audit
 - Filed by U.S. Trustee
 - One in 250 cases
 - Event will set an Audit-NoClose Flag
 - Prevents automatic closing

v3.1 AUDITOR'S REPORT

A screenshot of a web application interface. At the top left is the ECF logo, which consists of a stylized Greek letter sigma (Σ) followed by the letters 'ECF'. To the right of the logo is the text 'Bankruptcy' followed by a small downward-pointing triangle. Below this is a white rectangular area with the text 'Bankruptcy Events' at the top. Underneath, there is a blue underlined link that reads 'Auditor's Reports'.

Σ ECF Bankruptcy •

Bankruptcy Events

[Auditor's Reports](#)

AO-SDSD Training Branch

v3.1 AUDITOR'S REPORT

AO-SDSD Training Branch

ECF Bankruptcy • Adversary • Query • Reports

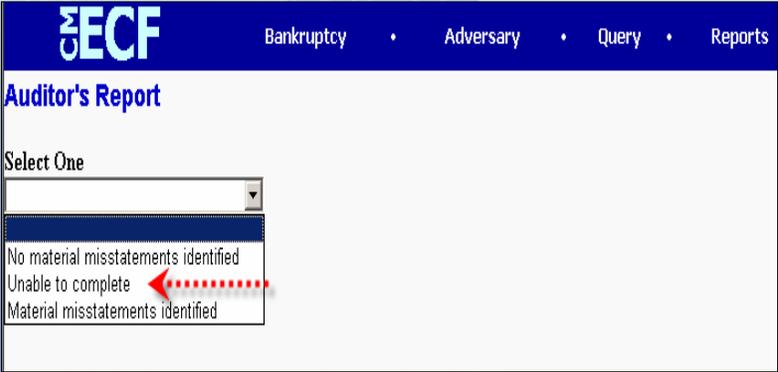
Auditor's Report

[06-10002 Jerry Halvorson and Nan Halvorson](#)

Type: bk	Chapter: 7 v	Office: 1 (Pleasantville)
Judge: ca	Assets: n	Case Flag: MEANSNO, APPEAL

Amended Auditor's Report
Auditor's Report
Supplemental Auditor's Report

v3.1 AUDITOR'S REPORT (Unable to Complete)



The screenshot shows the ECF (Electronic Case Filing) interface. At the top, there is a navigation bar with the ECF logo and links for Bankruptcy, Adversary, Query, and Reports. Below this is the 'Auditor's Report' section. A dropdown menu is open, showing three options: 'No material misstatements identified', 'Unable to complete', and 'Material misstatements identified'. A red dotted arrow points to the 'Unable to complete' option, indicating it is the selected or highlighted choice.

AO-SDSD Training Branch

v3.1 AUDITOR'S REPORT (Unable to Complete)

The screenshot shows the ECF (Electronic Case Filing) interface. At the top, there is a blue navigation bar with the ECF logo and menu items: Bankruptcy, Adversary, Query, and Reports. Below this, the page title is 'Auditor's Report'. The main content area contains a form with the label 'Select Reason for Inability to Complete'. A dropdown menu is open, showing three options: 'Case Dismissed', 'Insufficient Response', and 'No response'. A red dotted arrow points to the 'Insufficient Response' option, indicating it is the selected reason.

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v3.1 AUDITOR'S REPORT (Unable to Complete)

ECF	Bankruptcy	•	Adversary	•	Query	•
Auditor's Report						
Auditor Action Required: 09/27/2006						
<input type="button" value="Next"/> <input type="button" value="Clear"/>						

AO-SDSD Training Branch

v3.1 AUDITOR'S REPORT (Unable to Complete for Insufficient Response)

ECF Bankruptcy • Adversary • Query • Reports • Utilities

Auditor's Report

Docket Text: Final Text

Report of Audit (Unable to Complete). Pursuant to 28.U.S.C. 586(f)(1), the United States Trustee contracted for an audit to be performed of this case. The audit was not completed because the debtor did not provide a sufficient response. Filed by Auditor Firm Name, Auditor Action Required by 9/27/2006.

Attention!! Submitting this screen commits this transaction. You will have no further opportunity to modify this submission if you continue.

v3.1 AUDITOR'S REPORT

ECF Bankruptcy • Adversary • Query • Reports

Auditor's Report

Select One

- No material misstatement identified
- Unable to complete
- Material misstatement identified ←

AO-SDSD Training Branch

v3.1 AUDITOR'S REPORT

ECF Bankruptcy • Adversary • Query • Reports •

Auditor's Report

Docket Text: Final Text

Report of Audit with Material Misstatements Identified. Filed by Auditor Firm Name,

Attention!! Submitting this screen commits this transaction. You will have no further opportunity to modify this submission if you continue.

AO-SDSD Training Branch

NOTICE OF MATERIAL MISSTATEMENT

UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____

In re:)
JOHN A. DOE) Case No. 06-00000Z
MARY B. DOE) Chapter
Debtor(s).)

NOTICE OF MATERIAL MISSTATEMENT OF DEBTOR'S INCOME, EXPENSES OR ASSETS,

In accordance with 28 U.S.C. Section 586(f)(1), the United States Trustee contracted for an audit to be performed of the above-captioned debtor's petition, schedules and other information filed and/or provided by the debtor in this case.

NOTICE IS HEREBY GIVEN that the audit revealed one or more material misstatements concerning the debtor's income, expenses and/or assets. The audit report has been filed with the Court and is available for review by parties in interest.

XXXX XXXXXXX, Clerk

Date

By: XXXX XXXXXX, Deputy Clerk

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BK v3.1 22