



STATE OF MAINE
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
OFFICE OF THE STATE CONTROLLER
14 STATE HOUSE STATION AUGUSTA, MAINE 04333-0014

SERVING THE PUBLIC AND DELIVERING ESSENTIAL SERVICES TO STATE GOVERNMENT

DOUGLAS E. COTNOIR, CPA, CIA
STATE CONTROLLER

SHIRLEY A. BROWNE, CIA
DEPUTY STATE CONTROLLER

INTEROFFICE MEMORANDUM

TO: All State Agencies, Boards and Commissions
FROM: Douglas E. Cotnoir, CPA, CIA, State Controller
DATE: August 21, 2026
SUBJECT: Petty Cash and Change Account Update

The Office of the State Controller (OSC) is currently performing our annual review of all Petty Cash and Change Accounts to ensure that each account has been properly authorized, recorded and reconciled. The OSC requires agencies who hold Petty Cash and Change Accounts to complete and submit the attached Reconciliation Form. Please be sure to include all your Petty Cash and Change Accounts when completing this form.

In addition to completing the annual reconciliation, each agency is required by section 85.10.20.d of the State Administrative and Accounting Manual (SAAM) to reconcile each Petty Cash or Change Account to the authorized amount no less frequently than each month. To assist with those reconciliations, the OSC has created reconciliation templates for both Petty Cash and Change Accounts that are available on the OSC webpage at: <http://www.maine.gov/osc/forms>. Please include a copy of the reconciliation that coincides with the fiscal year end for each of your agency's Petty Cash and Change Accounts when submitting the annual reconciliation required above.

The OSC is asking that agencies submit these documents no later than Friday, September 18, 2026, for the fiscal year ending June 30, 2026, to Marsha Chadwick at marsha.chadwick@maine.gov. Alternatively, you may submit these documents via inter-office mail to the Office of the State Controller, Attention: Marsha Chadwick, 14 State House Station, Augusta, ME 04333-0014. Those agencies who have not submitted their forms by September 18, 2026, should expect to be contacted by the OSC during the week of September 21, 2026, regarding the status of their compliance with this requirement.

The OSC Accounting Division is available to assist with questions or concerns regarding this process. Please feel free to contact Marsha Chadwick at 207-626-8424 or Billy Joe Ladd at 207-626-8446 with your questions or concerns.