



STATE CONTROLLER'S BULLETIN

Edward Karass
State Controller

Ryan Low, Commissioner
Administrative & Financial Services

Bulletin #FY09-13

SUBJECT: Department & Agency Responses to Audit Findings and Recommendations

DATE: June 8, 2009

TO: Commissioners
Department and Agency Financial Officers
Service Center Directors

FROM: Edward A. Karass, State Controller

CC: Ryan Low, Commissioner
Ellen Schneider, State Budget Officer
Crystal Canney, Associate Commissioner

The Office of the State Controller is responsible for compiling and submitting the State's corrective action plan to address the findings noted in the Statewide Single Audit Report. The SFY 2008 Single Audit is currently underway, and over the next few weeks, the State Auditor will be issuing draft findings to Department and Agency Commissioners and requesting management's response and corrective action plan. In order to provide technical assistance to you in areas of corrective action plan development, proper accounting, reporting, and internal control over the various funding sources and business processes within your agency, we are requiring submission of your response to the draft findings and recommendations of the State Auditor to Ruth Quirion, CPA, Director of Internal Audit and Financial Reporting for her review and ultimate submission to the Department of Audit.

Your responses must include the following elements:

1. View of responsible officials to state whether the Department agrees or disagrees with the finding. If you disagree with a finding or a component of the finding please provide an explanation in your response. Disagreements should be brought to the Department of Audit's attention at the exit conference. Any supporting documentation you have to refute the finding should be made available to the auditor at this time.

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2. Full corrective action plan containing the following elements:

- **A plan of what will be or has been done to correct the specific issues and the systemic causes. This might include the need for federal report revisions, transfers of expenditures, etc. It also most likely involves the modification of your system of internal controls**
- **The timeline for this action**
- **Your plan for addressing and/or your position on any questioned costs included in the finding**
- **The name and phone number of the primary contact for the corrective action**

In order for us to submit your responses to the Department of Audit timely, please prepare your responses to the draft findings and recommendations and submit to Ruth.Quirion@maine.gov within the 5 business day timeframe noted in the draft finding communicated by the State Auditor. Once we receive your responses, we will review them and assist you with the resolution if necessary.

Please note that it is the intention of the OSC to ensure that corrective action is taken by Departments and Agencies by making field visits to each affected agency. If you need assistance developing a response to the finding, or if you have questions about this Bulletin, please contact Ruth Quirion at 207-626-8493 as soon as possible.