



# STATE CONTROLLER'S BULLETIN

Edward Karass  
State Controller

Rebecca M. Wyke, Commissioner  
Administrative & Financial Services

Bulletin #FY07-10

## SUBJECT: Responses to Fiscal Year 2007 Single Audit Findings

**DATE:** May 11, 2007  
**TO:** All Departments and Agencies  
**FROM:** Edward A. Karass, State Controller  
Rebecca M. Wyke, Commissioner of Administrative and Financial Services

The Department of Audit has recently initiated the process of communicating draft fiscal year 2006 Single Audit findings to agency heads. Agency responses to the finding(s) must include the following information:

1. Views of Responsible Officials
2. Brief description of your planned corrective action and/or the reasons why you disagree with the finding or a component of the finding
3. 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 will also most likely involve modification of your system of 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 corrective action.

**Items 1 and 2** above are required by the Department of Audit for inclusion in the **Single Audit Report**. To ensure that appropriate responses are provided to the Department of Audit and to assist with resolution, the Office of the State Controller's (OSC) Internal Audit Division will review your responses. Please submit this information to the OSC Internal Audit Division within 5 days of receipt of the finding using the following statewide directory: **InternalAudit, OSC**. The Internal Audit Division will promptly review your responses and return them in a timely manner in order for you to submit them to the Department of Audit within their two week deadline.

**Item 3**, the full corrective action plan, must be submitted to the OSC, Internal Audit Division within two weeks of receiving the finding for inclusion in the **Consolidated Corrective Action Plan Report** that will accompany the **Single Audit Report** as part of the complete reporting package submitted to the Federal Clearinghouse as required by OMB Circular A-133.

The full corrective action plan will be the focus of the State Legislature and other stakeholders in the process. Please note that it is the intention of the OSC to ensure that Departments, agencies, and service centers take corrective action to resolve the finding(s). The OSC Internal Audit Division will make field visits to each affected Department, agency, or service center to ensure corrective action plans are implemented.

The OSC is committed to assist you with this process. If you are unsure of how to respond to a particular issue please contact the OSC, Internal Audit Division or your financial reporting liaison for technical assistance.

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