## STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

#### FY 2018-2019 MUNICIPAL AUDIT QUESTIONNAIRE

* This Questionnaire is required to be submitted to OPM with the audit reports of municipalities and audited agencies (as defined under Section 7-391 of the Connecticut General Statutes).

Name of Auditee \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# Fiscal Period under Audit \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (Audit Firm Name)

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (Signature)

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (Date)

This Questionnaire was reviewed with and a copy given to:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Name of Municipal Official Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Title of Municipal Official Telephone

##### July 2019

 YES NO NA

1. Did you inform the town, city or Borough clerk of that

 part of Section 7‑394 of the General Statutes which

 provides that within one week after receiving the audit

 report he/she shall cause to be published a legal notice in

 a newspaper having a substantial circulation in the

 municipality that the report is on file in said clerk's office? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_

2. Did you obtain a letter from municipal counsel with

 respect to unpaid or pending judgments and as to any

 other legal proceeding affecting the municipality's finances? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

3. Were financial statements and/or books and records of the

 entity made available within a reasonable time after the

 close of the fiscal year? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

4. Did the entity issue tax anticipation notes (TANs) during

 the fiscal year? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

 (If yes, the notes to the financial statements should provide

 details regarding such TANs, including the purpose for which

 the TANs were issued.)

5. Was a separate management letter issued in addition to the

 Internal Control Report? If so, it must be submitted to the

 Office of Policy and Management with the audit report. \_\_\_\_\_ \_\_ \_\_\_ \_\_\_\_\_

1. Were municipal officials (including the chief elected or

 executive official and governing body of the municipal

 entity) made aware of findings and recommendations

 resulting from the audit? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

1. Federal Single Audit Act as Amended, 1996;

Uniform Guidance for Federal Awards (Title 2 of CFR, 12/26/13)

 (a) Did you conduct a Single Audit of Federal

 Financial Assistance expended by the entity

 for FY 2018-19? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

 (b) Is a copy of the Single Audit included in

 the reporting package submitted? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

1. State Single Audit (SSA) Act as amended by P.A. 09-7;

### Regulations to the SSA Act as amended by P.A. 09-7

 (a) Did you conduct a Single Audit of state financial

 assistance expended by the entity for FY 2018-19

 or a program-specific audit of the entity’s sole

 state program? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

 (b) Is a copy of the State Single Audit or program-

 specific audit included in the reporting

 package submitted? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

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 YES NO NA

 (c) If applicable, did officials prepare a Corrective

Action Plan (CAP) in sufficient time for inclusion

in the audit report package [C.G.S. Sec.4-233(d)]

to be filed with OPM as the cognizant state agency

 (hardcopy and electronic)? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

(d) Did you upload the corrective action plan with the

 audit report package on OPM’s Electronic Audit

 Reporting System? \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_

The following question applies only to the one-hundred and sixty-nine (169) Connecticut municipalities,

including the Borough of Naugatuck. It does not apply to other boroughs, regional school districts,

other audited agencies or the City of Groton.

 YES NO

9. Did the municipality complete its filings of the annual

 report in accordance with the Uniform System of

 Accounting for fiscal years ended 2014 through 2018 as

 provided under [Section 7-406c(b)](https://www.cga.ct.gov/current/pub/chap_112.htm#sec_7-406c) of the General

 Statutes? \_\_\_\_\_ \_\_\_\_\_

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