## 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 should 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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