



**STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT
OFFICE OF FINANCE**

FY 2021-2022 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 City of West Haven, Connecticut

Fiscal Period under Audit June 30, 2022

PKF O'Connor Davies, LLP
(Audit Firm Name)

PKF O'Connor Davies, LLP
Digitally signed by PKF O'Connor Davies, LLP
Date: 2023.11.28 08:44:17 -05'00'
(Signature)

November 27, 2023
(Date)

This Questionnaire was reviewed with and a copy given to:

David Taylor on November 27, 2023
Name of Municipal Official Date

Acting Finance Director 203-937-3626
Title of Municipal Official Telephone

	<u>YES</u>	<u>NO</u>	<u>NA</u>
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?	X _____	_____ _____	_____ _____
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?	X _____	_____ _____	_____ _____
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?	_____ _____	X _____	_____ _____
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.)	_____ _____	X _____	_____ _____
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.	X _____	_____ _____	_____ _____
6. 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?	X _____	_____ _____	_____ _____
7. 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 2021-22?	X _____	_____ _____	_____ _____
(b) Is a copy of the Single Audit included in the reporting package submitted?	X _____	_____ _____	_____ _____
8. 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 2021-22 or a program-specific audit of the entity's sole state program?	X _____	_____ _____	_____ _____
(b) Is a copy of the State Single Audit or program-specific audit included in the reporting package submitted?	X _____	_____ _____	_____ _____

	<u>YES</u>	<u>NO</u>	<u>NA</u>
(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)?	<u>X</u>	_____	_____
(d) Did you upload the corrective action plan with the audit report package on OPM's Electronic Audit Reporting System?	<u>X</u>	_____	_____