

Appointment of Auditor Notification/Electronic Filing of Reports - Fiscal Year End 2020

mfsforms, OPM <OPM.mfsforms@ct.gov>

Tue 4/14/2020 10:05 AM

Cc: Plummer, William W. <Bill.Plummer@ct.gov>

📎 2 attachments (154 KB)

AptAudLtr-Govt- April 2020.pdf; Appointment of Auditor Form 4-22-19.docx;

Office of Policy & Management

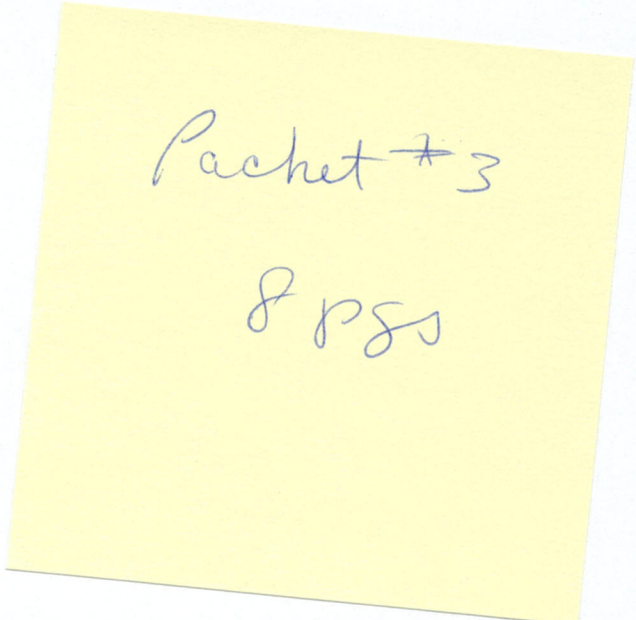
Municipal Finance Services

450 Capitol Avenue- MS #54MFS

Hartford, CT 06106-1379

Phone: 860-418-6400

***WE NO LONGER HAVE A FAX MACHINE





STATE OF CONNECTICUT OFFICE OF POLICY AND MANAGEMENT

TO: Chief Financial Officer, Treasurer, and Chair Boards of Finance

FROM: Bill Plummer, PDC, Office of Finance *BP*

DATE: April 14, 2020

SUBJECT: Appointment of Auditor Notification/Electronic Filing of Reports

Connecticut General Statutes (C.G.S. 7-396 and 4-232) require the appointing authority of any municipality or audited agency to annually file with the Secretary of the Office of Policy and Management (OPM) the name of the independent auditor designated to conduct the annual audit of its accounts. The notification must be made at least thirty days prior to the end of the fiscal period for which the audit is required.

Our records indicate that your current fiscal year will end on June 30, 2020. Please complete the enclosed appointment of auditor notification form and furnish it to our office by **June 1, 2020**. **Please note that this appointment notification to OPM must be made regardless of whether you have retained the same audit firm as in the past.**

Audit reports are due no later than 6 months subsequent to the municipality's fiscal year end unless an extension of time for submittal of the report has been granted. ***In addition to filing hardcopies of the audit reports with OPM, the reports are also required to be filed electronically on OPM's electronic audit reporting system (EARS) by your municipality's independent auditor.*** Filing the reports electronically in this manner eliminates the need to transmit hardcopies of the reports to multiple state agencies.

Municipalities and audited agencies issuing a Request For Proposal (RFP) for audit services should, in accordance with Government Auditing Standards (Yellow Book), request a copy of the latest results of the proposer's external quality control review. It is the responsibility of the audit firm to furnish this review with its proposal. A sample RFP for auditing services, the appointment of auditor notification form, other frequently requested documents and the link to filing the audit report electronically can be found on the OPM website at the following address:

<http://www.ct.gov/opm/cwp/view.asp?a=2984&q=383096>

The Executive Board of the Government Finance Officers Association (GFOA) has issued a number of best practices which may be useful in the independent auditor selection process and in ensuring that the audit is completed in a timely manner, including best practices pertaining to audit procurement, the establishment of audit committees, and improving the timely issuance of financial reports. These GFOA best practices can be found on the GFOA web site at <http://www.gfoa.org/best-practices>.

You may contact Jean Gula at jean.gula@ct.gov or Bill Plummer at bill.plummer@ct.gov if you have any questions. Thank you for your attention to this matter.

Encl.

cc: Kimberly Kennison, Executive Financial Officer, OPM
Municipal Chief Executive Officer (**w/out encl.**)
Independent Auditing Firms (**w/out encl.**)



Charles Heaven & Co.
Certified Public Accountants

207-231 Bank Street, 5th Floor
Waterbury, Connecticut 06702

Tel: (203) 753-4101
Fax: (203) 753-0150

Enrico Melaragno, CPA, CGFM
Bart R. Cutrali, CPA
Erica Melaragno, CPA, MSAT, CGFM

Charles W. Heaven, CPA
Robert E. Sweeney, Jr. CPA
Roy G. Bachinsky, CPA

May 8, 2020

Town of Prospect
Honorable Robert J. Chatfield
36 Center Street
Prospect, CT 06712

Dear Mayor Bob,

It was nice working with you and your staff on the past three years audit.

Since our contract is expired and due to other circumstances, we will not be available to conduct the audit for June 30, 2020.

We know that the Town is requesting audit proposal and therefore wish you the very best.

Very truly yours,

CHARLES HEAVEN & CO.

Enrico Melaragno, Partner

CPA

BC/rmb
Enc.

Regional Performance Incentive (RPI) Program

Resolution of Endorsement and Authorization

(To be completed by the City or Town Clerk)

The Legislative Body* of the Town/City of _____

convened on _____(date) and adopted a resolution by

the vote of _____ to _____ which endorsed the **Regional Performance**

Incentive Program proposal(s) listed below, referenced in Connecticut General Statutes Section 4-124s, (2014 Supplement). *(Please list all proposals below.)*

- 1.) Regional Open Space Inventory
- 2.) Statewide Municipal Boundary Survey (Class D) Update

In addition, the Legislative Body* has authorized _____
(name and title)

to act on this endorsement by signing all necessary agreements and take all necessary actions related to this proposal to enter into a binding agreement with the Office of Policy and Management according to terms of the RPI grant program.

Attested to by:

Name: _____

Title: _____
(City/Town Clerk)

Date: _____

*NOTE: For the purposes of the **Regional Performance Incentive (RPI) Program**, "legislative body" means the board of selectmen, town council, city council, board of alderman, board of directors, board of representatives or board of the mayor and burgesses of a municipality.

OPM requires a *municipal resolution* from the legislative body of each participating municipality *in support of the proposals*. An example of the suggested resolution language is attached for your use. The resolution has to be approved, signed, and returned to NVCOG *by Feb 28, 2019*. There may be some flexibility with this date if your next town meeting is after Feb 28. Please return as soon as possible. The application was submitted December 19, 2019.

Please let me know if you would like NVCOG staff to attend your town meeting to answer any questions or provide additional information.

Glenda Prentiss
NVCOG GIS Coordinator

TOWN CLERK

MARCH FEES 2020

ACCOUNTS RECEIVABLE

DOG FEES n/a*
COPIES \$966.50
MISCELLANEOUS FEES
BURIALS, CREMATION,
NOTARIS, LIQUOR PERMITS
TRADE NAMES
MARRIAGES, RECORDING FEES
TOTAL n/a*
TOWN CONVEYANCE \$9,957.01
TOWN LOCIP \$288.00
RECORDING FEES \$3,759.00

ACCOUNTS PAYABLE

TOWN CONVEYANCE \$9,957.01
TOWN LOCIP \$288.00
TOWN MISCELLANEOUS \$4,907.50
STATE \$127 FEE \$1,651.00
STATE \$110 FEE \$1,430
STATE HISTORIC DOCUMENTS \$768.00
STATE COMMUNITY INVESTMENT
ACCOUNT
STATE MARRIAGE QUARTERLY \$3,456.00
\$0.00

(TOWN MISCELLANEOUS FEES INCLUDE ADDITIONAL FEES
ADDED TO THE RECORDING FEES)

*n/a - Not available - combining March and April