



STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT

TO: Certified Public Accountants Who Audit Connecticut
Municipalities / Audited Agencies

FROM: Kimberly E. Kennison, Executive Finance Officer
Office of Finance

DATE: July 19, 2019

SUBJECT: Municipal Audit Questionnaire and General Instructions

Kimberly E. Kennison

Enclosed are updates of the General Instructions and the Audit Questionnaire for your municipal clients.

The General Instructions are provided to assist you in conducting the audit and to inform you of the requirements of the Secretary of the Office of Policy and Management. Municipalities, regional school districts and audited agencies are required to prepare their financial audit reports in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB). The required components of a financial audit report prepared in accordance with the accounting principles generally accepted in the United States of America are included in the General Instructions.

Section 7-393 of the Connecticut General Statutes requires that a certified copy of the audit report be filed with the Secretary of the Office of Policy and Management within **six** months after the end of the fiscal year of the municipality, regional school district, or audited agency. **A Municipal Audit Questionnaire must be completed and returned to this Office with each such audit report filed.** The audit report, including the Municipal Audit Questionnaire should be mailed to:

State of Connecticut
Office of Policy and Management
Office of Finance, Municipal Finance Services
450 Capitol Avenue - MS-54MFS
Hartford, Connecticut 06106-1379

Municipalities and audited agencies are also subject to the auditing provisions of the State Single Audit Act (C.G.S. 4-230 to 4-236). **In addition to filing hardcopies of such audit reports with OPM, the reports are required to be filed electronically on OPM's electronic audit reporting system (EARS) by the independent auditor.** Filing the reports electronically in this manner eliminates the need to transmit hardcopies of the reports to multiple state grantor agencies.

Commonly requested forms and information such as the "Payment List to Municipalities and Local Governments" and the "State Single Audit Compliance Supplement" are provided on the OPM website. That information and instructions on filing the audit report electronically on *EARS* can be found at the following web address: <https://portal.ct.gov/OPM/IGP-MUNFINSR/Municipal-Financial-Services/Audit-Reporting-Requirements>. **We recommend that you review the July 2018 Audit Risk Alert when conducting financial and State Single audits of your clients.**

If you have any questions, please contact Jean Gula at (860) 418-6283 or Bill Plummer at (860) 418-6367.

Enclosures