

STATE OF MAINE



MANAGEMENT LETTER

to the Single Audit Report and
Annual Comprehensive Financial Report
Fiscal Year Ending June 30, 2023

Office of the State Auditor
Matthew Dunlap, CIA
State Auditor

**State of Maine
Management Letter to the Single Audit Report and
the Annual Comprehensive Financial Report
Fiscal Year Ending June 30, 2023**

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**This finding has been redacted consistent with Government Auditing Standards, also known as the Yellow Book (Chapter 6, Standards for Financial Audits, Reporting Confidential or Sensitive Information, Requirements: Reporting Confidential or Sensitive Information, paragraphs 6.63 through 6.65)*

**This management letter comment is also addressed to the Department of Administrative and Financial Services.





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Deputy State Auditor

LETTER OF TRANSMITTAL

Honorable Members of the Legislative Council, 131st Maine Legislature;

Honorable Janet T. Mills
Governor of the State of Maine

I am pleased to submit the State of Maine Management Letter for the fiscal year ended June 30, 2023. During our audit of the State of Maine, we became aware of matters that offer opportunities for our government to improve its operations. Recommendations regarding these matters accompany this Management Letter as “management letter comments.”

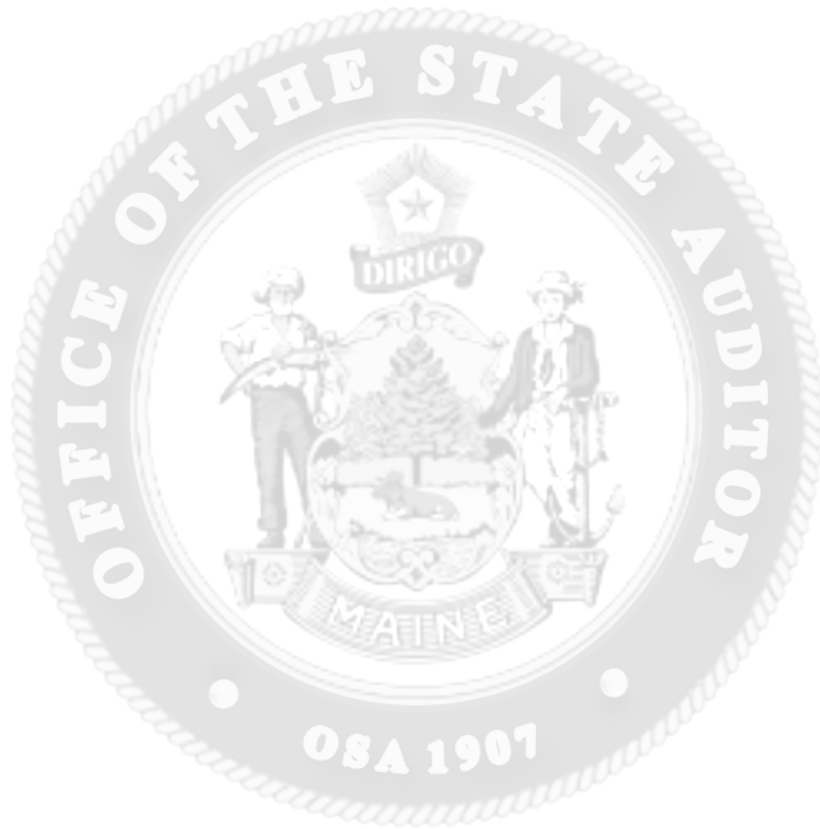
This publication of our Management Letter includes two sections: management letter comments previously issued in relation to the Annual Comprehensive Financial Report (ACFR) audit; and management letter comments newly issued in relation to the Single Audit. Management letter comments related to the ACFR audit were separately issued on January 18, 2024, and are included in this report to provide the reader with a comprehensive set of our recommendations.

Please feel free to contact me with questions you may have. Like you, we are committed to improving our State government for the benefit of our citizens. Healthy discussion of the problems found and solutions considered are part of a dialogue that aims at improvement. I welcome your thoughts and inquiries about these matters.

Respectfully submitted,

Matthew Dunlap, CIA
State Auditor

May 31, 2024





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MANAGEMENT LETTER TO THE SINGLE AUDIT REPORT

Honorable Members of the Legislative Council for the 131st Legislature;

Honorable Janet T. Mills
Governor of the State of Maine

In planning and performing our audit of compliance for the State of Maine’s Single Audit for the fiscal year ended June 30, 2023, on which we have issued our report dated March 28, 2024, we considered the State of Maine’s internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Maine’s internal control over compliance.

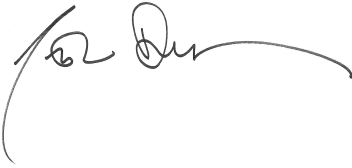
Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance and therefore, deficiencies may exist that have not been identified. However, during our audit, we became aware of certain matters that resulted in “management letter comments” which are presented for your consideration and offer opportunities for strengthening internal control and improving operating procedures of the State of Maine. The following pages contain our comments and suggestions that were not identified as findings in the following reports included in Maine’s fiscal year 2023 Single Audit Report:

- Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Four of the sixteen management letter comments are redacted because they relate to confidential and sensitive information. Redacting this information is consistent with *Government Auditing Standards* promulgated by the U.S. Government Accountability Office.

This communication is intended solely for the information and use of the Legislature, the Governor, and others within State government, and is not intended to be, and should not be, used by anyone other than these specified parties.

We would be pleased to discuss these management letter comments in further detail at your convenience.

A handwritten signature in black ink, appearing to read "M. Dunlap", with a long horizontal flourish extending to the right.

Matthew Dunlap, CIA
State Auditor

May 31, 2024

Department of Administrative and Financial Services

ML-23-0900-03 Confidential finding, see below for more information

Title: _____

Pursuant to paragraph 6.63 of the U.S. Government Accountability Office's Government Auditing Standards (also known as the Yellow Book), we omitted details from this finding as they are confidential under the provisions of 5 MRSA 244-C (3). Though the content of this finding has been redacted, we provided the Department(s) with detailed information regarding the specific observation we noted, as well as our specific recommendations for improvement.

ML-23-0900-04 Confidential finding, see below for more information

Title: _____

Pursuant to paragraph 6.63 of the U.S. Government Accountability Office's Government Auditing Standards (also known as the Yellow Book), we omitted details from this finding as they are confidential under the provisions of 5 MRSA 244-C (3). Though the content of this finding has been redacted, we provided the Department(s) with detailed information regarding the specific observation we noted, as well as our specific recommendations for improvement.

ML-23-0900-05 Confidential finding, see below for more information

Title: _____

Pursuant to paragraph 6.63 of the U.S. Government Accountability Office's Government Auditing Standards (also known as the Yellow Book), we omitted details from this finding as they are confidential under the provisions of 5 MRSA 244-C (3). Though the content of this finding has been redacted, we provided the Department(s) with detailed information regarding the specific observation we noted, as well as our specific recommendations for improvement.

Department of Economic and Community Development

ML-23-1699-07

Title: Coronavirus State and Local Fiscal Recovery Funds program subrecipient monitoring documentation

State Department: Economic and Community Development

State Bureau: Commissioner's Office

Observation: The Department is required to monitor the activities of subrecipients to ensure subawards are used for authorized purposes and timely and appropriate action is taken on all deficiencies identified by monitoring procedures.

The Department provided the Office of the State Auditor with documentation of an onsite review performed for one subrecipient where deficiencies were identified; however, documentation of corrective action for one deficiency could not be provided.

Recommendation: We recommend that the Department enhance policies and procedures to ensure that documentation is maintained for all identified deficiencies and related corrective action to support that the subaward is used for authorized purposes.

Department of Education

ML-23-0909-05 Confidential finding, see below for more information

Title: _____

Pursuant to paragraph 6.63 of the U.S. Government Accountability Office's Government Auditing Standards (also known as the Yellow Book), we omitted details from this finding as they are confidential under the provisions of 5 MRSA 244-C (3). Though the content of this finding has been redacted, we provided the Department(s) with detailed information regarding the specific observation we noted, as well as our specific recommendations for improvement.

ML-23-1203-06

Title: Child Nutrition FFVP school selection and outreach procedures

State Department: Education

State Bureau: Child Nutrition Services

Observation: The Department is required to conduct outreach to elementary schools with the highest percentage of students certified for free or reduced price school meals for participation in the Fresh Fruits and Vegetables Program (FFVP).

The Department must target outreach to highest need schools before general outreach to all schools; however, program availability was communicated to all schools concurrently. While the communication did state that priority is given to the highest need schools, targeted outreach did not occur before general outreach as required.

Additionally, FFVP school allocations were not based solely on the highest need schools as required. The Department determined a set rate and schools that applied were ranked highest to lowest need; schools were awarded the set amount until funding was exhausted, rather than allocating funding to schools with a higher need.

Recommendation: We recommend that the Department conduct targeted outreach to highest need schools prior to general outreach. We also recommend that the Department follow program requirements to ensure that funds are awarded to highest need schools consistent with the goal of FFVP.

ML-23-1235-01

Title: Education Stabilization Fund subrecipient risk evaluations

State Department: Education

State Bureau: Office of Federal Emergency Relief Programs

Observation: The Department is required to evaluate each subrecipient's risk of noncompliance with Federal regulations for the purpose of determining the appropriate level of subrecipient monitoring to be performed. During fiscal year 2023, the Department

designated all subrecipients of the Education Stabilization Fund (ESF) as high-risk; however, documentation of the risk evaluation process and resulting monitoring activities applied to subrecipients could not be provided. The Office of the State Auditor was able to verify that an appropriate level of monitoring activities was performed in response to a high-risk subrecipient designation.

Recommendation: We recognize that the Department is currently working with the U.S. Department of Education on a subrecipient risk assessment plan; however, this plan was not implemented during the audit period. We recommend that the Department implement procedures to ensure ESF subrecipient risk evaluations are documented for the purposes of determining and supporting an appropriate level of subrecipient monitoring.

Department of Environmental Protection

ML-23-1699-05

Title: Coronavirus State and Local Fiscal Recovery Funds program subrecipient risk evaluations

State Department: Environmental Protection

State Bureau: Water Quality

Observation: The Department is required to evaluate each subrecipient's risk of noncompliance with Federal regulations for the purpose of determining the appropriate level of subrecipient monitoring to be performed. The Department provided evidence to support that adequate subrecipient monitoring procedures were performed; however, documentation that risk evaluation procedures performed corresponded to the appropriate level of monitoring activities could not be provided.

Recommendation: We recommend that the Department establish procedures to ensure that subrecipient risk evaluations are documented and retained.

Department of Health and Human Services

ML-23-1106-03

Title: ICF/IID audit procedures

State Department: Health and Human Services

State Bureau: Division of Audit

Observation: The Department must perform periodic audits of financial and statistical records for Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF/IIDs). The timeframe required to complete the audit must be established by the State plan, as neither Federal requirements nor the MaineCare Benefits Manual specify a specific timeframe. The Department has not established a timeframe.

The Department's Division of Audit has audit responsibilities for 16 ICF/IIDs. The Office of the State Auditor reviewed all 16 ICF/IID audits completed by the Division in fiscal year 2023 and found that audits of cost reports received in:

- November 2020 and May 2021 were completed approximately two years after the date of receipt.
- November 2021 were completed between 15 months to 24 months after the date of receipt.
- May 2022 were completed between 12 to 14 months after the date of receipt.

Recommendation: We recommend that the Department establish policies and procedures related to the timeframe required for the completion of ICF/IID audits.

ML-23-1106-05

Title: Medicaid cases opened due to potential fraud, abuse, or questionable practices

State Department: Health and Human Services

State Bureau: Office of MaineCare Services

Condition: When the State Medicaid Agency receives a complaint of Medicaid fraud or abuse, or identifies questionable practices, a preliminary investigation must be conducted to determine whether there is sufficient basis to warrant a full investigation. If the complaint appears to be valid, the complaint will be assigned to a reviewer. If the complaint is deemed not valid, the case is closed.

In the Office of the State Auditor's test of 60 cases related to potential fraud, abuse, or questionable practices, one case opened on December 18, 2020, has not been assigned to a reviewer. The Department stated that this case was deemed lower priority due to the dollar amount at risk, and thus was not assigned.

Recommendation: We recommend that the Department enhance oversight procedures to ensure case reviews and investigations that appear to be valid are assigned to a reviewer in accordance with Department policies and procedures.

ML-23-1106-06

Title: Medicaid and CHIP eligibility determination procedures

State Department: Health and Human Services

State Bureau: Office for Family Independence

Observation: Applicant information is recorded in the Automated Client Eligibility System (ACES), which is used to determine Medicaid and CHIP client eligibility. Supporting documents are maintained in electronic case records. The Office of the State Auditor's test of 120 Medicaid and 60 CHIP client eligibility determinations identified the following:

- The Social Security number of one client was not recorded in ACES, but source documents were retained documenting the client's Social Security number.
- The Social Security numbers of two clients were not recorded as verified.
- The citizenship of four clients was not recorded as verified, but source documents were retained demonstrating citizenship for two of the four clients.

Recommendation: We recommend that the Department establish and maintain procedures to ensure Social Security numbers and citizenship records and verifications are performed and documented in accordance with program requirements.

Department of Labor

ML-23-1699-06

Title: Coronavirus State and Local Fiscal Recovery Funds program subrecipient and contractor determinations

State Department: Labor

State Bureau: Commissioner's Office

Observation: The Department contracted with a provider to offer training to new and existing health care workers under the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). The contract was written as a contractor relationship; however, the provider was inappropriately classified and reported as a subrecipient on the CSLFRF Quarterly Project and Expenditure Reports and the Schedule of Expenditures of Federal Awards, which includes the total amount provided to subrecipients from each Federal program and is submitted to the Federal government. In fiscal year 2023, CSLFRF funds provided to this contractor totaled \$587,800.

Recommendation: We recommend that the Department implement policies and procedures to ensure contractors and subrecipients are appropriately classified and reported on the CSLFRF Quarterly Project and Expenditure Reports and the Schedule of Expenditures of Federal Awards.

ML-23-1302-02

Title: Unemployment Insurance program reporting

State Department: Labor

Administrative and Financial Services

State Bureau: Unemployment Compensation

Security and Employment Service Center

Observation: The Maine Department of Labor is required to submit reports to the Federal government containing data and other information related to Unemployment Insurance (UI) program performance. During fiscal year 2023, the Department was required to submit five UI program performance reports. The reported data is derived directly from the UI information system and State accounting records and is compiled and submitted by the same employee. The Office of the State Auditor tested a sample of the reports submitted during the fiscal year and verified that all reports were accurate and complete; however, policies and procedures requiring secondary review and approval prior to submission are not in place for these performance reports.

Recommendation: We recommend that the Departments implement policies and procedures that require documented secondary review and approval of performance reports prior to submission. This will aid in ensuring that information reported to the Federal government is accurate and complete.

ML-23-1302-03

Title: Unemployment Insurance program timesheet approvals

State Department: Labor

State Bureau: Unemployment Compensation

Observation: Employee timesheets require supervisory approval. According to the Office of the State Controller's (OSC) statewide policy, if a supervisor or alternate approver is unavailable at the time of processing to electronically approve an employee's timesheet, the supervisor must subsequently approve a paper copy of the timesheet manually. The Office of the State Auditor selected a sample of 10 timesheets that were not electronically approved and requested the manually approved paper timesheet. The Department could not provide documentation for 9 of the 10 timesheets selected.

Recommendation: We recommend that the Department follow OSC's statewide policy to ensure that documentation is retained to support payroll costs.

Department of Transportation

ML-23-1402-02

Title: Department of Transportation subrecipient risk evaluations

State Department: Transportation

State Bureau: Planning

Observation: The Department is required to evaluate each subrecipient's risk of noncompliance with Federal regulations for the purpose of determining the appropriate level of subrecipient monitoring to be performed. The Department provided evidence to support that adequate subrecipient monitoring procedures were performed; however, documentation that risk evaluation procedures performed corresponded to the appropriate level of monitoring activities could not be provided.

Recommendation: We recommend that the Department establish procedures to ensure that subrecipient risk evaluations are documented and retained.

Office of the Maine Attorney General

ML-23-1106-07

Title: Recording and reporting Medicaid recovery payments

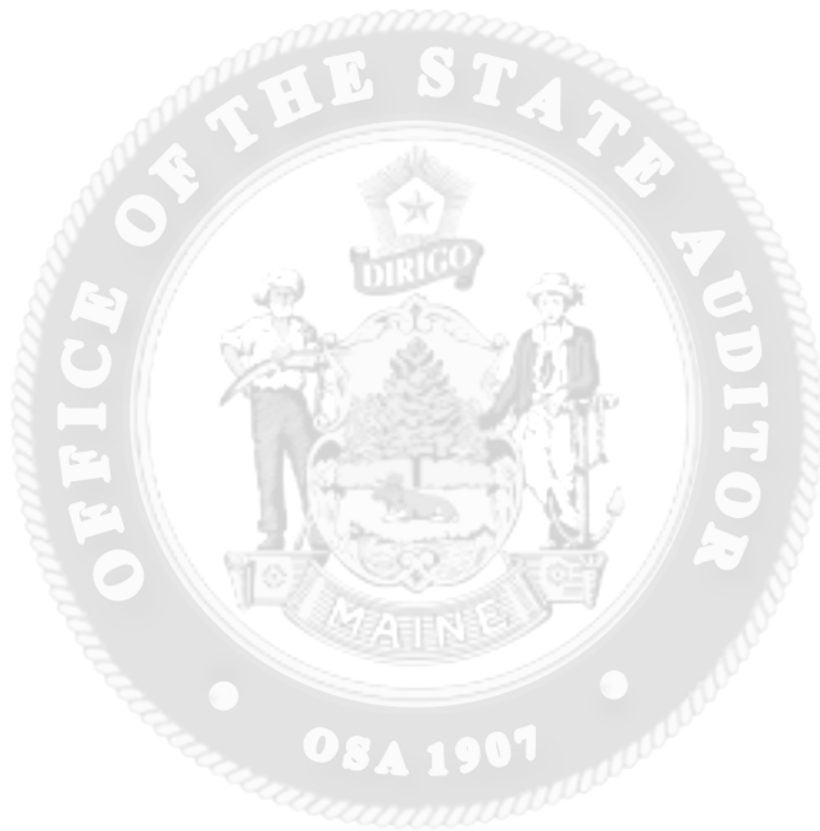
State Department: Attorney General

State Bureau: Administration

Condition: When the Office of the Maine Attorney General's (OAG) Medicaid Fraud Control Unit (MFCU) receives a settlement related to Medicaid, MFCU notifies OAG's Administration Division so that they can record the recovery payment to the proper Medicaid account in the State's accounting system. OAG's Administration Division also communicates the recovery information to the Department of Health and Human Services' (DHHS) Service Center for reporting on Medicaid's quarterly Federal expenditure report, the CMS-64.

The Office of the State Auditor identified a \$3,103 recovery payment that was not recorded to the proper Medicaid account and was not communicated to the DHHS Service Center. As a result, the \$3,103 recovery payment was not reported on the CMS-64 report.

Recommendation: We recommend that OAG enhance policies and procedures to ensure that recovery payments are appropriately recorded and that the information is forwarded to the DHHS Service Center. This will ensure that recoveries are properly reported on the CMS-64 report.





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Deputy State Auditor

MANAGEMENT LETTER TO THE ANNUAL COMPREHENSIVE FINANCIAL REPORT

Honorable Members of the Legislative Council, 131st Maine Legislature;

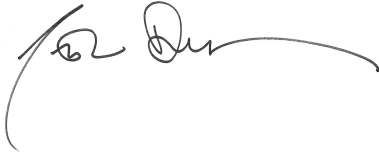
Honorable Janet T. Mills
Governor of the State of Maine

In planning and performing our audit of the financial statements of the State of Maine as of and for the year ended June 30, 2023, on which we have issued our report dated December 13, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the State of Maine's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Maine's internal control. This report is based on our knowledge as of the date of our report on the financial statements, obtained in performing our audit thereof, and should be read with that understanding.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all weaknesses or deficiencies in internal control. Given these limitations, not all weaknesses or deficiencies in controls may have been identified. However, during our audit we became aware of certain matters that resulted in "management letter comments," which are presented for your consideration and offer opportunities for strengthening internal control and improving operating procedures of the State of Maine. These matters were not identified as material weaknesses or significant deficiencies in a separate report titled Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. The following pages contain our comments and suggestions regarding those matters.

This communication is intended solely for the information and use of the Legislature, the Governor, and others within State government, and is not intended to be, and should not be, used by anyone other than these specified parties.

We would be pleased to discuss these management letter comments in further detail at your convenience.

A handwritten signature in black ink, appearing to read "M. Dunlap", with a long, sweeping horizontal line extending to the right.

Matthew Dunlap, CIA
State Auditor

January 18, 2024

Department of Administrative and Financial Services

ML-23-0115-01

Title: Procedures over related party disclosures

State Department: Administrative and Financial Services

State Bureau: Office of the State Controller

Observation: The Office of the State Controller (OSC) is responsible for disclosing related party transactions in the notes to the State's financial statements. OSC identifies related party relationships and transactions and determines which related party transactions require disclosure.

The Office of the State Auditor (OSA) reviewed related party transactions disclosed in Note 16 of the financial statements and identified additional potential related party transactions that appeared to be omitted according to OSC's documented policies and procedures. After further discussion with OSC, OSA agreed with OSC's interpretation of the applicable accounting standards and determined that OSC's documented policies and procedures need to be updated to focus on related party transactions outside the ordinary course of operations. OSC revisited the disclosure and appropriately updated Note 16 in the financial statements.

Recommendation: We recommend that OSC revise policies and procedures to ensure that related party relationships and transactions are appropriately disclosed in the State's financial statements.

ML-23-0600-02

Title: Procedures over capital asset salvage values

State Department: Administrative and Financial Services

State Bureau: Office of the State Controller

Observation: The Office of the State Controller (OSC) is responsible for the compilation and reporting of capital assets in the State's financial statements. To calculate depreciation expense, the net cost of the asset (historical cost less estimated salvage value) is allocated over its estimated useful life.

Since capital assets are required to be disposed of through the Surplus Property Division and residual value returned to the originating department is limited, OSC does not utilize salvage values when calculating depreciation expense. When the Office of the State Auditor requested documentation of these policies and procedures, OSC was unable to provide documented policies and procedures.

Recommendation: We recommend that OSC document and maintain policies and procedures regarding salvage values on capital assets.

Department of Public Safety

ML-23-0208-09

Title: Oversight of procurement card activity and approvals

State Department: Public Safety
Administrative and Financial Services
State Bureau: Maine State Police
Security and Employment Service Center

Observation: State Procurement Policies and Procedures prohibit Maine merchants from charging sales tax. The Office of the State Auditor tested a sample of expenditure transactions and found that sales tax totaling \$5.09 was charged on two purchases, and subsequently approved on procurement card purchases. The charges were not recovered at any point throughout the approval process.

This issue was also identified during the prior audit and was communicated to the Department of Public Safety and Department of Administrative and Financial Services in the Management Letter to the Single Audit Report and Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2022.

Recommendation: We continue to recommend that procurement cardholders and approvers review State Procurement Policies and Procedures. In addition, supervisory oversight should be enhanced to ensure that only authorized purchases are approved. If circumstances arise where adherence to procurement policies is waived, that approval should be documented and retained.

Department of Transportation

ML-23-0301-02

Title: Capital assets policies and procedures

State Department: Transportation

State Bureau: Finance and Administration
Maine State Ferry Service

Observation: The Maine Department of Transportation (MDOT) Ferry Service maintains capital assets records outlining buildings, structures, equipment, and land used in operations. This includes recording repairs and maintenance costs as betterments when work performed extends useful lives of existing assets. MDOT uses the State Administrative and Accounting Manual (SAAM) for policies surrounding capital assets; however, due to the unique nature of Ferry Service operations, SAAM policies do not provide adequate guidance for MDOT to account for capital assets accurately and consistently.

During fiscal year 2023, MDOT established additional agency-level capital assets procedures in response to a prior year finding. The Office of the State Auditor (OSA) requested documentation of these policies and procedures; however, MDOT could not provide this documentation. OSA was able to verify through audit testing that the newly implemented procedures were in place during the fiscal year.

Recommendation: We recommend that MDOT document all agency-level policies and procedures for capital assets to ensure that application of such policies is accurate and consistent.

Judicial Branch

ML-23-0208-07

Title: Judicial Branch contract oversight

State Department: Judicial Branch

State Bureau: Administrative Office of the Courts

Observation: The Judicial Branch relied on the Department of Administrative and Financial Services' Division of Procurement Services' (DPS) contract template and expertise to develop the scope of work for a service contract. DPS included performance measures in the contract which require the Judicial Branch to perform monthly service tours with the vendor to document performance. The Judicial Branch reviewed and approved the contract with the performance stipulations added by DPS.

In the Office of the State Auditor's review of the aforementioned contract, the Judicial Branch could not provide documentation of monthly service tours or evaluation of performance stipulations as required by the contract.

The Judicial Branch asserts that performance is continuously evaluated and the Building Manager addresses any performance issues immediately.

Recommendation: We recommend that the Judicial Branch increase oversight to ensure adherence to the terms and conditions outlined in the contract, or amend the contract and adjust performance stipulations as necessary.