

CITY OF PORTLAND, MAINE

**Reports Required by *Maine Uniform
Accounting and Auditing Practices for
Community Agencies***

For the Year Ended June 30, 2016

CITY OF PORTLAND, MAINE
Reports Required by *Maine Uniform Accounting and*
Auditing Practices for Community Agencies
For the Year Ended June 30, 2016

Table of Contents

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1-2
Independent Auditor's Report on Compliance for Each Major Department Agreement; Report on Internal Control over Compliance; Report on Schedule of Expenditures of Department Agreements Required by <i>Maine Uniform Accounting and Auditing Practices for Community Agencies</i>	3-5
Schedule of Expenditures of Department Agreements	6
Notes to Schedule of Expenditures of Department Agreements	7
Schedule of Findings and Questioned Costs:	
Section I - Summary of Auditor's Results	8
Section II - Findings Required to be Reported Under <i>Government Auditing Standards</i>	9
Section III - Findings and Questioned Costs for State Agreements	10-11
Section IV - Status of Prior Year Audit Findings	12-13

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

City Council
City of Portland, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Portland, Maine (the City) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City of Portland, Maine's basic financial statements and have issued our report thereon dated February 6, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Portland, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Portland, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Portland, Maine's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies in internal control may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*, CONTINUED

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Portland, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that are opportunities for strengthening internal controls and operating efficiency that we have reported to the management of the City of Portland, Maine in a separate letter dated February 6, 2017.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



February 6, 2017
South Portland, Maine

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR DEPARTMENT AGREEMENT;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON SCHEDULE OF EXPENDITURES OF
DEPARTMENT AGREEMENTS REQUIRED BY MAINE UNIFORM ACCOUNTING AND AUDITING PRACTICES
FOR COMMUNITY AGENCIES**

City Council
City of Portland, Maine

Report on Compliance for Each Major Department Agreement

We have audited the City of Portland, Maine's compliance with the types of compliance requirements described in *Maine Uniform Accounting and Auditing Practices for Community Agencies* that could have a direct and material effect on each of the City of Portland, Maine's major department agreements for the year ended June 30, 2016. The City of Portland, Maine's major department agreements are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its department agreements.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Portland, Maine's major department agreements based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Maine Uniform Accounting and Auditing Practices for Community Agencies*. Those standards and *Maine Uniform Accounting and Auditing Practices for Community Agencies*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major department agreement occurred. An audit includes examining, on a test basis, evidence about the City of Portland, Maine's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major department agreement. However, our audit does not provide a legal determination of the City of Portland, Maine's compliance.

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR DEPARTMENT AGREEMENT;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON SCHEDULE OF EXPENDITURES OF
DEPARTMENT AGREEMENTS REQUIRED BY MAINE UNIFORM ACCOUNTING AND AUDITING PRACTICES
FOR COMMUNITY AGENCIES, CONTINUED**

Basis for Qualified Opinion on Agreement OMA-16-3008

As described in finding #2016-001, in the accompanying schedule of findings and questioned costs, the City of Portland, Maine did not comply with requirements regarding the following:

Finding #	Agreement #	Program (or Cluster) Name	Compliance Requirement
#2016-001	OMA-16-3008	Targeted Assistance	Reporting

Compliance with this requirement is necessary, in our opinion, for the City of Portland, Maine to comply with the requirements applicable to this agreement.

Qualified Opinion on Agreement OMA-16-3008

In our opinion, except for the noncompliance described in the “Basis for Qualified Opinion” paragraph above, the City of Portland, Maine complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on agreement OMA-16-3008 for the year ended June 30, 2016.

Unmodified Opinion the Other Major Department Agreement

In our opinion, the City of Portland, Maine complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major department agreement identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2016.

Other Matters

The City of Portland, Maine’s response to the noncompliance finding in our audit are described in the accompanying schedule of findings and questioned costs. The City of Portland, Maine’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City of Portland, Maine is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Portland, Maine’s internal control over compliance with the types requirements that could have a direct and material effect on each major department agreement to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major department agreement and to test and report on internal control over compliance in accordance with *Maine Uniform Accounting and Auditing Practices for Community Agencies*, 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 City of Portland, Maine’s internal control over compliance.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR DEPARTMENT AGREEMENT;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON SCHEDULE OF EXPENDITURES OF
DEPARTMENT AGREEMENTS REQUIRED BY MAINE UNIFORM ACCOUNTING AND AUDITING PRACTICES
FOR COMMUNITY AGENCIES, CONTINUED**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a department agreement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a department agreement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a department agreement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of *Maine Uniform Accounting and Auditing Practices for Community Agencies*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Department Agreements Required by *Maine Uniform Accounting and Auditing Practices for Community Agencies*

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Portland, Maine as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City of Portland, Maine's basic financial statements. We issued our report thereon dated February 6, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of department agreements is presented for the purposes of additional analysis as required by *Maine Uniform Accounting and Auditing Practices for Community Agencies* and is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of department agreements is fairly stated in all material respects in relation to the basic financial statements as a whole.



February 6, 2017
South Portland, Maine

CITY OF PORTLAND, MAINE
Schedule of Expenditures of Department Agreements
Year Ended June 30, 2016

Department Office	Grant Name	Agreement Number	Agreement Amount	Agreement Period	Agreement Service	Agreement Status	Federal Expenses	State Expenses	Total Department Expenses
Pass-through Grants									
OFI	HP SNAP Education	OFI-15-351	\$ 462,951	10/1/2014-9/30/2015	Health Promotion	Final	\$ 133,345	-	133,345
OFI	HCB SNAP Education	OFI-15-351	71,145	10/1/2014-9/30/2015	Health Promotion	Final	24,813	-	24,813
OMA	Block Grant	OMA-15-3001	53,751	10/1/2014-9/30/2015	Refugee Services	Final	22,326	-	22,326
OFI	HP SNAP Education	OFI-16-351	461,336	10/1/2015-9/30/2016	Health Promotion	Interim	282,414	-	282,414
OFI	HCB SNAP Education	OFI-16-351	73,593	10/1/2015-9/30/2016	Health Promotion	Interim	44,876	-	44,876
Total Pass-through Grants							507,774	-	507,774
Direct Grants									
CDC	FFS Clinical	CDC-15-1142	130,310	1/1/2015-12/31/2015	HIV/STD Prevention	Final	59,797	25,000	84,797
CDC	Disease Intervention	CDC-15-1142	78,000	1/1/2015-12/31/2015	HIV/STD Prevention	Final	35,709	8,022	43,731
CDC	Outreach Coordination	CDC-15-1142	45,000	1/1/2015-12/31/2015	HIV/STD Prevention	Final	24,303	-	24,303
CDC	CHW Pilot	CDC-15-1021	326,303	9/15/2014-9/30/2016	Community Health Worker	Interim	141,425	-	141,425
CDC	School Based Health Center	CDC-15-022	382,800	7/1/2014-6/30/2016	Teen Health	Final	40	262,552	262,592
CFS	Victim Advocacy	CFS-15-2307	92,000	10/1/2014-9/30/2015	Counseling	Final	26,607	-	26,607
OSA	Partnership for Success HP	OSA-15-417	59,389	10/1/2014-9/30/2015	Substance Abuse	Final	54,542	-	54,542
OSA	Partnership for Success HCB	OSA-15-417	19,796	10/1/2014-9/30/2015	Health Promotion	Final	3,961	-	3,961
OMA	Targeted Assistance	OMA-15-3008	174,500	10/1/2014-9/30/2015	Refugee Services	Final	51,797	-	51,797
CDC	HP CCHC	CDC-16-1186	116,605	7/1/2015-9/30/2016	Health Promotion	Interim	-	76,422	76,422
CDC	HP HMP	CDC-16-1186	388,336	7/1/2015-9/30/2016	Health Promotion	Interim	-	122,746	122,746
CDC	HP OSA	CDC-16-1186	60,000	7/1/2015-9/30/2016	Health Promotion	Interim	3,983	-	3,983
CDC	HCB Comp A	CDC-16-1186	18,000	7/1/2015-9/30/2016	Health Promotion	Interim	-	18,000	18,000
CDC	HCB HMP	CDC-16-1186	120,000	7/1/2015-9/30/2016	Health Promotion	Interim	-	88,873	88,873
CDC	HCB OSA	CDC-16-1186	20,000	7/1/2015-9/30/2016	Health Promotion	Interim	6,891	-	6,891
CDC	FFS Clinical	CDC-16-1142	130,310	1/1/2016-12/31/2016	HIV/STD Prevention	Interim	58,749	-	58,749
CDC	Disease Intervention	CDC-16-1142	78,000	1/1/2016-12/31/2016	HIV/STD Prevention	Interim	39,450	-	39,450
CDC	Outreach Coordination	CDC-16-1142	45,000	1/1/2016-12/31/2016	HIV/STD Prevention	Interim	-	14,917	14,917
OSA	Gambling Awareness	OSA-16-157	5,000	7/1/2015-6/30/2016	Substance Abuse	Final	-	5,000	5,000
OSA	HP SA Expansion	OSA-16-157	20,000	7/1/2015-6/30/2016	Substance Abuse	Final	20,000	-	20,000
OSA	Partnership for Success Portland	OSA-16-417	87,729	10/1/2015-6/30/2016	Substance Abuse	Final	87,729	-	87,729
OSA	Partnership for Success Casco Bay	OSA-16-417	27,909	10/1/2015-6/30/2016	Substance Abuse	Final	27,909	-	27,909
CDC	Lead Poison Prevention	CDC-16-1432	37,500	7/1/2015-12/31/2016	Health Promotion	Interim	-	26,903	26,903
OSA	Overdose Prevention	OSA-16-372	50,000	7/1/2015-6/30/2016	Substance Abuse	Final	-	50,000	50,000
OSA	HCB SA Expansion	OSA-16-168	20,000	7/1/2015-6/30/2016	Substance Abuse	Final	20,000	-	20,000
CDC	ODH Sealant	CDC-16-1430	12,000	4/1/2015-6/30/2016	Health Promotion	Final	-	12,000	12,000
OVP	Victim Advocacy	OVP-16-2307	52,500	10/1/2015-9/30/2016	Counseling	Interim	39,528	-	39,528
OVP	Human Trafficking	OVP-16-3000	100,000	10/1/2015-9/30/2016	Emergency Services	Interim	46,591	-	46,591
OMA	Targeted Assistance	OMA-16-3008	166,914	10/1/2015-9/30/2016	Refugee Services	Interim	80,481	-	80,481
Total Direct Grants							829,492	710,435	1,539,927
TOTAL							\$ 1,337,266	710,435	2,047,701

CITY OF PORTLAND, MAINE
Notes to Schedule of Expenditures of Department Agreements
June 30, 2016

PURPOSE OF THE SCHEDULE

Maine Uniform Accounting and Auditing Practices for Community Agencies requires a Schedule of Expenditures of Department Agreements showing total expenditures for each award as identified in the respective department agreements.

SIGNIFICANT ACCOUNTING POLICIES

- A. Reporting Entity - The accompanying schedule includes all department agreements of the City of Portland, Maine for the fiscal year ended June 30, 2016. The reporting entity is defined in Notes to Financial Statements of the City of Portland, Maine.

- B. Basis of Presentation - The information in the accompanying Schedule of Expenditures of Department Agreements is presented in accordance with *Maine Uniform Accounting and Auditing Practices for Community Agencies*.
 - 1. Pursuant to *Maine Uniform Accounting and Auditing Practices for Community Agencies*, department agreements are defined as a legally binding written document between two or more parties, including, but not limited to, a document commonly referred to as accepted application, proposal, prospectus, contract, grant, joint or cooperative agreement, purchase of service or state aid.

 - 2. Major Agreement - *Maine Uniform Accounting and Auditing Practices for Community Agencies* establishes the levels of expenditures or expenses to be used in defining major department agreements. Major agreements for the City of Portland, Maine have been identified in the attached Schedule of Findings and Questioned Costs - Summary of Auditor's Results.

- C. Basis of Accounting - The information presented in the Schedule of Expenditures of Department Agreements is presented on the modified accrual basis of accounting, which is consistent with the reporting in the City's fund financial statements.

CITY OF PORTLAND, MAINE
Schedule of Findings and Questioned Costs
June 30, 2016

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

State Agreements

Internal control over programs tested:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditor's report issued on compliance for programs tested:	Qualified
Any audit findings disclosed that are required to be reported in accordance with <i>Maine Uniform Accounting and Auditing Practices for Community Agencies</i> ?	Yes

Federal Awards

Required to have an audit in Accordance with the Uniform Guidance?	Yes
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Identification of program(s) tested:

<u>Agreement Number(s)</u>	<u>Name of Department - Agreement</u>
OFI-15-351, OFI-16-351	SNAP Education
OMA-15-3008, OMA-16-3008	Targeted Assistance Grant
CDC-15-022	School Based Health Center
CDC-15-1021	CHW Pilot
CDC-15-1142	FFS Clinical, Disease Intervention, Outreach Coordination
OSA-15-417, OSA-16-417	Partnership for Success

Percentage of department agreements tested:	71%
Auditee qualified as a low-risk auditee?	No

CITY OF PORTLAND, MAINE
Schedule of Findings and Questioned Costs, Continued

Section II - Findings Required to be Reported under *Government Auditing Standards*

None

CITY OF PORTLAND, MAINE
Schedule of Findings and Questioned Costs, Continued

Section III - Findings and Questioned Costs for State Agreements

#2016-001 - Noncompliance with Timely Quarterly Financial Reporting and Programmatic Reporting Requirements for Agreement OMA-16-3008

Criteria - Rider A of the contracts requires that quarterly fiscal reports and other program specific reports be filed within a certain specified period of time, along with a fiscal close out report after completion of the grant agreement. We reviewed the reports and noted that there were instances where they had not been filed in a timely manner.

Condition -

OMA-16-3008 quarterly fiscal report ending 12/31/15 was filed late.

OMA-16-3008 trimester programmatic report ending 1/31/16 was filed late

OMA-16-3008 trimester programmatic report ending 5/31/16 was filed late

Known Questioned Costs - None

Likely Questioned Costs - None

Cause - This finding was a due to management oversight.

Recommendations - We recommend the City develop a system to track the due dates of these reports so as not to delay future grant funding and to ensure compliance with the requirements of the contracts.

Management response/corrective action - *Department Financial Manager, together with Social Services and Public Health Senior Accountants, will develop a schedule of all required quarterly reporting for grants. Financial Manager will be informed of filings and ensure reports are filed in a timely manner.*

CITY OF PORTLAND, MAINE
Schedule of Findings and Questioned Costs, Continued

Section III - Findings and Questioned Costs for State Agreements

OTHER COMMENT

For the fiscal year ended June 30, 2016, the City of Portland, Maine did not properly report expenditures on both their quarterly reports and their agreement closeout reports. This was the result of the timing of the accounts payable accruals along with other various adjustments at year-end. The quarterly reports and agreement closeout reports have a reporting deadline, and these reports were filed before all accounts payable accruals and adjustments were finished. This resulted in discrepancies between the Schedule of Expenditures of Department Agreements and the quarterly reports and agreement closeout reports. Significant improvement has been made over last year, however some progress still needs to occur to have the accounts payable accruals and adjustments booked earlier so they are reflected on the quarterly reports and agreement closeout reports, or revise the quarterly reports and agreement closeout reports to reflect the expenditure totals which agree to the City's general ledger.

Management response/corrective action - Department Financial Manager, Program Manager and Senior Accountants will closely monitor invoices due by year-end to more accurately account for expenses reported on the quarterly reports versus what Accounts Payable has for accruals. ACR's (if necessary) will be amended to reflect actual costs.

CITY OF PORTLAND, MAINE
Schedule of Findings and Questioned Costs, Continued

Section IV - Status of Prior Year Audit Findings

#2015-001 - Noncompliance with Timely Quarterly Financial Reporting Requirements for Agreement CDC-15-1021

Criteria - Rider A of the contracts requires that quarterly fiscal reports and other program specific reports be filed within a certain specified period of time, along with a fiscal close out report after completion of the grant agreement. We reviewed the reports and noted that there was an instance where they had not been filed in a timely manner.

Condition -

CDC-15-1021 quarterly fiscal report ending 12/30/14 was filed late.
CDC-15-1021 quarterly fiscal report ending 03/31/15 was filed late.

Known Questioned Costs - None

Likely Questioned Costs - None

Cause - This finding was a due to management oversight.

Recommendations - We recommend the City develop a system to track the due dates of these reports so as not to delay future grant funding and to ensure compliance with the requirements of the contracts.

Status: All quarterly reports for CDC-15-2021 were timely filed.

#2015-002 – Noncompliance with Agreement Close-Out Reporting Requirements for Agreements OFI-14-351 and OMA-14-3008

Criteria - The Agreement Closeout Report (ACR) is a financial settlement that reconciles agreement awards to actual revenues and expenditures recognized by the provider. Pro-forma agreement settlement forms are included within each agreement and dictate how providers are to close out the contract. One ACR must be completed for each agreement, with the costs being shared amount revenue sources based on amounts awarded (i.e., federal, state, and other).

Condition -

Agreement OFI-14-351 was filed late.
Agreement OMA-14-3008 was filed late.

Known Questioned Costs - None

Likely Questioned Costs - None

Cause - This finding was due to management oversight.

Recommendation - We recommend the City develop a system to track the due dates of these reports so as not to delay future grant funding and to ensure compliance with the requirements of the contracts.

Status: All agreement close-out reports for OFI-15-351 (which replaced OFI-14-351) and OMA-15-3008 (which replaced OMA-14-3008) were timely filed.

CITY OF PORTLAND, MAINE
Schedule of Findings and Questioned Costs, Continued

Section IV - Status of Prior Year Audit Findings

OTHER COMMENT

For the fiscal year ended June 30, 2015, the City of Portland, Maine did not properly report expenditures on both their quarterly reports and their agreement closeout reports. This was the result of the timing of the accounts payable accruals at year-end. The quarterly reports and agreement closeout reports have a reporting deadline, and these reports were filed before all accounts payable accruals were finished. This resulted in discrepancies between the Schedule of Expenditures of Department Agreements and the quarterly reports and agreement closeout reports. We recommend, in the future, that the City of Portland, Maine find a way to have the accounts payable accruals booked earlier so they are reflected on the quarterly reports and agreement closeout reports, or revise the quarterly reports and agreement closeout reports to reflect the expenditure totals which agree to the City's general ledger.

Status: See revised current year comment.