

STATE OF CONNECTICUT  
OFFICE OF POLICY AND MANAGEMENT

**FY 2018-2019 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 Naugatuck Valley Council of Governments

Fiscal Period under Audit June 30, 2019

MAWC, LLC

(Audit Firm Name)

MAWC, LLC

(Signature)

12/30/2019

(Date)

This Questionnaire was reviewed with and a copy given to:

Mr. Rick Dunne

Name of Municipal Official

on December 30, 2019

Date

Executive Director

Title of Municipal Official

203.757.0535

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?	<u>          </u>	<u>          </u>	<u>  X  </u>
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?	<u>          </u>	<u>          </u>	<u>  X  </u>
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?	<u>  X  </u>	<u>          </u>	<u>          </u>
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.)	<u>          </u>	<u>          </u>	<u>  X  </u>
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.	<u>          </u>	<u>  X  </u>	<u>          </u>
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?	<u>  X  </u>	<u>          </u>	<u>          </u>
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 2018-19?	<u>  X  </u>	<u>          </u>	<u>          </u>
(b) Is a copy of the Single Audit included in the reporting package submitted?	<u>  X  </u>	<u>          </u>	<u>          </u>
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 2018-19 or a program-specific audit of the entity's sole state program?	<u>  X  </u>	<u>          </u>	<u>          </u>
(b) Is a copy of the State Single Audit or program-specific audit included in the reporting package submitted?	<u>  X  </u>	<u>          </u>	<u>          </u>

	<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>

The following question applies only to the one-hundred and sixty-nine (169) Connecticut municipalities, including the Borough of Naugatuck. It does not apply to other boroughs, regional school districts, other audited agencies or the City of Groton.

	<u>YES</u>	<u>NO</u>
9. Did the municipality complete its filings of the annual report in accordance with the Uniform System of Accounting for fiscal years ended 2014 through 2018 as provided under <a href="#">Section 7-406c(b)</a> of the General Statutes?	<u>X</u>	_____