



STATE OF MAINE
OFFICE OF THE STATE AUDITOR

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POLA A. BUCKLEY, CPA, CISA
STATE AUDITOR

Governmental Audit Procedural Form
Required by 30-A MRSA §5823(3)
To certify and file in pdf use email to report.audit@maine.gov

Title 30-A M.R.S.A. §5823(3) provides that:

- B. within 30 days after the postaudit is completed, the auditor shall send to the State Auditor:
1. a certified copy of the postaudit report; and
2. a certified copy of this audit procedural form prescribed by the State Auditor for governmental audits.
C. any auditor who fails to file the copies required by paragraph B, as described above, commits a civil violation for which a forfeiture of not more than \$100 may be adjudged.

Please provide the following information for all municipal audits including those audits required by the federal government.

Client City of Sanford Fiscal Year End Date June 30, 2016
Name of Firm Macpage LLC Date of Last Peer Review September 12, 2013
Firm's License # FM10000945 Issue Date of Firm's License January 1, 2016

- 1. For financial statement audits, are the financial statements prepared in accordance with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB)?
Yes X No
2. Did you perform the audit in accordance with generally accepted auditing standards (GAAS)? Yes No, Government Auditing Standards? Yes No, or both? Yes X No
3. Has the client expended the threshold amount\* for federal financial awards? Yes X No

If Yes, please provide a copy of the Audit Report covering the expenditure of federal funds (or explain if this report is not provided)

\*\$750,000 starting December 31, 2015,
\$500,000 immediately prior to this date

4. a. Did you find **any evidence** of fraud, improper and/or illegal transactions? Yes \_\_\_ No X

b. Did the **oversight officials of the municipality** report this situation(s) to the State Auditor, **as required by 5 M.R.S.A. §244A**? Yes \_\_\_ No \_\_\_ N/A X If Yes, give date and describe communication below:

c. If No, please describe the nature of the evidence of fraud, improper and/or illegal transactions, and the disposition of the matter(s).

5. How many material weaknesses did you report? 0 **Please attach a copy of material weaknesses.**

6. How many significant deficiencies did you report? 0 **Please attach a copy of significant deficiencies.**

7. Was a management letter issued? Yes X No \_\_\_ **Please attach a copy of the management letter.**

8. Was there any significant disagreement(s) with your client in regard to either financial reporting, accounting issues, or federal compliance? Yes \_\_\_ No X

9. If you answered "Yes" to 8 above, please describe the nature of the disagreement(s) and how it was resolved.

10. If this is a new client, did you have any difficulty in obtaining information regarding the previous audit? Yes \_\_\_ No \_\_\_ N/A X If Yes, please describe.

**I certify, to the best of my knowledge, that the information contained herein is correct.**

*Macpage LLC*

Date: December 13, 2016

To the City Council and Management  
City of Sanford  
Sanford, Maine

In planning and performing our audit of the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sanford (the City) as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Sanford's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. 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.

This communication is intended solely for the information and use of the City Council, management, and federal awarding agencies, state awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Macpage LLC*

South Portland, Maine  
December 13, 2016



## System Review Report

To the Directors of  
Macpage LLC

Peer Review Committee of  
New England Peer Review

We have reviewed the system of quality control for the accounting and auditing practice of Macpage LLC (the firm) in effect for the year ended March 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, audits performed under FDICIA and examinations of Service Organizations Control (SOC) 1 and 2 engagements.

In our opinion, the system of quality control for the accounting and auditing practice of Macpage LLC in effect for the year ended March 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Macpage LLC has received a peer review rating of *pass*.



Camp Hill, Pennsylvania  
September 12, 2013