

Rhode Island Executive Office of Health and Human Services
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TOWN OF SCITUATE
OFFICE OF THE TREASURER

August 20, 2018

**Town of Scituate
Finance Department
195 Danielson Pike
PO Box 328
Scituate, RI 02857**

Dear Chief Financial Officer/Finance Director:

This correspondence represents EOHHS's management decision for the Town of Scituate with respect to its FY 2017 Single Audit and FY 2017 financial statement audit.

EOHHS is required by federal laws and regulations to monitor the activities of its subrecipients, including ensuring, where applicable, that required Single Audits have been performed, and determining whether subrecipients have taken timely and appropriate corrective action on all audit findings.

Any subrecipient that expends \$750,000 or more in Federal awards during a specific fiscal year is required to have a Single Audit performed within nine (9) months following the end of that fiscal year.

In addition, EOHHS is required to issue a management decision on all audit findings within six (6) months of receiving the subrecipient's Single Audit report. The management decision represents EOHHS's evaluation of the subrecipient's corrective action plan for any Single Audit findings, as well as the subrecipient's response to any financial statement audit findings.

For reference, the Code of Federal Regulations (CFR) can be viewed on line at the following link:

<https://www.ecfr.gov/cgi-bin/text-idx?node=sp2.1.200.f>

*Fwd to
TC in own
month
also on file
to Scituate*

SUMMARY OF REVIEW PROCESS

- EOHHS reviewed the Town of Scituate's FY 2017 financial statement audit, FY 2017 Single Audit findings, and corrective action plans using a standard checklist.
- Because no material internal control weaknesses and/or instances of noncompliance were cited by your auditors, the Town of Scituate did not require a site visit.

MANAGEMENT DECISION

Based upon our limited review of the Town of Scituate's FY 2017 Single Audit and financial statement audit, EOHHS has concluded that no further action is required at this point in time.

Should you have any questions or wish to discuss this management decision, please contact me at (401) 222-4932.

Very truly yours,

Antonio Petrarca
Programming Services Officer
RI Department of Health
Executive Office of Health and Human Services Sub-Recipient Monitoring Team

cc: Robert V. Farley, MBA (EOHHS)