



Paul R. LePage, Governor

Mary C. Mayhew, Commissioner

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## Final Informal Review Decision

April 29, 2013

Peter Pellerin  
Downeast Accounting Services, PA  
39 Ohio Street  
Bangor, ME 04401-4731

Re: **Lakeview Terrace Residential Care Facility**

Dear Mr. Pellerin:

You requested an informal review of an audit report for **Lakeview Terrace RCF** dated February 28, 2013 for the fiscal period from January 1, 2009 through December 31, 2009, which resulted in an underpayment of \$4,095.60. Your appeal request is based upon your letter dated April 12, 2013.

As a result of this request, we have prepared an informal review. Our **Final Informal Review Decision** is as follows:

You stated that the incorrect bank statement was used for the calculation of Interest on Long-term Debt. You are requesting that the audit for Lakeview Terrace RCF be revised to include the amount of interest verified by the bank statement attached to the appeal letter.

We agree with your request, and a revision of the audit will be made under separate cover.

This final informal review decision was based upon a consultation with the auditor of record, a review of her audit report and the related work papers, and your subsequent communications to us.

Please refer to the attached Notice of Appeal Rights of MaineCare Providers for an explanation of your facility's further appeal options.

Sincerely,

Lisa A. Jones  
Auditor of Record

Herbert F. Downs, Director  
Division of Audit

Enclosures:

Notice of Appeal Rights of MaineCare Providers