

## **Initial Report to the Commissioner Due November 1st**

The Initial Report to the Commissioner is made up of two documents the Statement of Assurance and MEFS Reconciliation in which are created, certified, and provided to the Department by the auditor. This information is used to calculate subsidy which makes it crucial for the Department to receive on or before November 1<sup>st</sup>, and is also required by [Title 20-A MRSA 6051 §4](#).

1. Statement of Assurance:
  - The document assures the Commissioner that proper budgetary controls are in place, the financial data submitted to the department is correct, and a determination that the SAU has complied with the provisions of the Essential Programs and Services Funding Act
2. Maine Education Financial Systems (MEFS) Financial reconciliations:
  - Adjustments identified and reconciled by the auditor in MEFS and the SAU's financials.