



STATE OF MAINE
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
OFFICE OF THE STATE CONTROLLER
14 STATE HOUSE STATION AUGUSTA, MAINE 04333-0014

SERVING THE PUBLIC AND DELIVERING ESSENTIAL SERVICES TO STATE GOVERNMENT

DOUGLAS E. COTNOIR, CPA, CIA
STATE CONTROLLER

SHIRLEY A. BROWNE, CIA
DEPUTY STATE CONTROLLER

INTEROFFICE MEMORANDUM

TO: All State Agencies, Boards and Commissions
FROM: Douglas E. Cotnoir, CPA, CIA, State Controller
DATE: June 21, 2018
SUBJECT: Petty Cash and Change Account Update

The Office of the State Controller (OSC) is currently performing our annual review of all Petty Cash and Change Accounts to ensure that each account has been properly authorized, recorded and reconciled. The OSC is requiring agencies who hold Petty Cash and Change Accounts to complete and submit the attached Petty Cash Annual Reporting Form (PCARF). Please be sure to include all of your Petty Cash and Change Accounts when completing this form.

In addition to completing the PCARF, each agency is required by section 85.10.20.d of the State Administrative and Accounting Manual (SAAM) to reconcile each Petty Cash or Change Account to the authorized amount no less frequently than each month. To assist with those reconciliations, the OSC has created reconciliation templates for both Petty Cash and Change Accounts that are available on the OSC webpage at: <http://www.maine.gov/osc/forms/index.shtml>. Please include a copy of the reconciliation that coincides with the fiscal year end for each of your agency's Petty Cash and Change Accounts when submitting the PCARF required above.

The OSC is asking that agencies submit these documents no later than Friday July 27, 2018 for the fiscal year ending June 30, 2018 to Angela Dickinson at Angela.L.Dickinson@maine.gov. Alternatively, you may submit these documents via inter-office mail to the Office of the State Controller, Attention: Angela Dickinson, 14 State House Station, Augusta, ME 04333-0014. Those agencies who have not submitted their forms by July 27, 2018 should expect to be contacted by the OSC during the week of July 30, 2018 regarding the status of their compliance with this requirement.

The OSC Accounting Division is available to assist with questions or concerns regarding this process. Please feel free to contact Angela Dickinson at 626-8474 or Tammy Chase at 626-8416 with your questions or concerns.