



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: October 12, 2023
SUBJECT: Petty Cash and Change Account Reconciliations

The Office of the State Controller (OSC) annually reviews all *Petty Cash and Change Accounts* to ensure that each account has been properly authorized, recorded and reconciled. The OSC requires agencies with petty cash and change accounts to complete and submit the attached *Reconciliation Form*. Please be sure to include all of your petty cash and change accounts when completing this form.

In addition to completing the annual reconciliation, the State Administrative and Accounting Manual (SAAM) section 85.10.20.d requires agencies to reconcile each petty cash or change account to the authorized amount no less frequently than monthly. To assist with these reconciliations, the OSC has provided reconciliation templates on the OSC webpage at <http://www.maine.gov/osc/forms>. 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 annual reconciliation required above.

For the fiscal year ending June 30, 2023, the OSC is asking agencies to submit these documents via email to Tammy Chase at Tammy.Chase@maine.gov or OSCAccounting@maine.gov, no later than Friday, November 3, 2023. Alternatively, you may submit these documents via inter-office mail to the Office of the State Controller, Attention: Tammy Chase, 14 State House Station, Augusta, ME 04333-0014.

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