

**TOWN OF CAPE ELIZABETH, MAINE**

**Reports Required by *Government Auditing  
Standards* and OMB Circular A-133**

**For the Year Ended June 30, 2014**

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**TOWN OF CAPE ELIZABETH, MAINE**  
**Reports Required by *Government Auditing Standards***  
**and OMB Circular A-133**  
**For the Year Ended June 30, 2014**

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Town Council  
Town of Cape Elizabeth, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Cape Elizabeth, Maine, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town of Cape Elizabeth, Maine’s basic financial statements, and have issued our report thereon dated \_\_\_\_\_.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Cape Elizabeth, Maine’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Cape Elizabeth, Maine’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Cape Elizabeth, Maine’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect or correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We noted other matters involving the internal control over financial reporting that we have reported in the section “Other Comments”.

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*, CONTINUED**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Cape Elizabeth, Maine’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Town of Cape Elizabeth, Maine’s Responses to Other Comments**

The Town of Cape Elizabeth, Maine’s responses to the “Other Comments” identified in our audit are described in the accompanying schedule of findings and questioned costs. The Town of Cape Elizabeth, Maine’s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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South Portland, Maine

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Town Council  
Town of Cape Elizabeth, Maine

**Report on Compliance for Each Major Federal Program**

We have audited the Town of Cape Elizabeth, Maine's compliance with the types of compliance requirements described in *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town of Cape Elizabeth, Maine's major federal programs for the year ended June 30, 2014. The Town of Cape Elizabeth, Maine's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Town of Cape Elizabeth, Maine's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Cape Elizabeth, Maine's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town of Cape Elizabeth, Maine's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Town of Cape Elizabeth, Maine complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 20, 2014.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133, CONTINUED**

**Report on Internal Control over Compliance**

Management of the Town of Cape Elizabeth, Maine is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the Town of Cape Elizabeth, Maine 's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Cape Elizabeth, Maine's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133, CONTINUED**

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Cape Elizabeth, Maine, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town of Cape Elizabeth, Maine's basic financial statements. We issued our report thereon dated \_\_\_\_\_, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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South Portland, Maine

**TOWN OF CAPE ELIZABETH, MAINE**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2014**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA number	Pass-through number	Program or award amount	Balance at June 30, 2013	Federal revenue recognized	Other revenue	Federal expenditures recognized	Other expenditures	Balance at June 30, 2014
U. S. Department of Education, passed through Maine Department of Education:									
Title I Grants to Local Educational Agencies	84.010	3107	\$ 28,648	-	28,648	-	28,595	-	53
Special Education Grants to States	84.027	3046	337,939	-	361,092	-	364,748	-	(3,656)
Special Education Preschool Grants	84.173	6241	2,807	-	2,807	-	2,807	-	-
Improving Teacher Quality State Grants	84.367	3042	43,452	-	17,246	-	17,246	-	-
Total U. S. Department of Education				-	409,793	-	413,396	-	(3,603)
U. S. Department of Agriculture, passed through Maine Department of Education:									
National School Lunch Program	10.555	013-7128-05	N/A	3,859	71,531	517,159	71,531	533,858	(12,840)
Breakfast Program	10.553	013-7127-05	N/A	-	10,716	-	10,716	-	-
Food Donation	10.555	013-6134-05	N/A	-	24,708	-	24,708	-	-
passed through Maine Department Agriculture, Conservation & Forestry:									
Urban and Community Forestry - Hickory Stand and Shade Tree Replacement	10.675	12-DG-086	7,900	(7,900)	7,900	-	-	-	-
Total U. S. Department of Agriculture				(4,041)	114,855	517,159	106,955	533,858	(12,840)
U. S. Department of Justice, passed through Maine Department of Health and Human Services:									
2013 Enforcing Underage Drinking Laws Program	16.727	N/A	5,800	(1,484)	3,494	-	2,010	-	-
Total U. S. Department of Justice				(1,484)	3,494	-	2,010	-	-
U.S. Department of Housing and Urban Development, passed through Cumberland County, Maine:									
CDBG - Family Crisis Services	14.218	N/A	52,000	-	46,641	-	46,641	-	-
U.S. Department of Transportation, passed through the Maine Bureau of Highway Safety:									
2014 Click It or Ticket Campaign	20.600	OP14-037	3,000	-	-	-	3,000	-	(3,000)
2013 CIOT Seat Belt Campaign	20.600	OP13-016	1,989	(1,898)	1,898	-	-	-	-
Total U.S. Department of Transportation				(1,898)	1,898	-	3,000	-	(3,000)
U.S. Environmental Protection Agency, passed through the Maine Department of Environmental Protection, passed through the Cumberland County Soil and Water Conservation District:									
2012 Performance Partnership grant	66.065	BG-99182904	109,588	-	-	-	650	-	(650)
Total U.S. Department of Homeland Security				-	-	-	650	-	(650)
<b>Total federal awards</b>			<b>\$</b>	<b>(7,423)</b>	<b>576,681</b>	<b>517,159</b>	<b>572,652</b>	<b>533,858</b>	<b>(20,093)</b>

*See accompanying notes to schedule of expenditures of federal awards.*

**TOWN OF CAPE ELIZABETH, MAINE**  
**Notes to Schedule of Expenditures of Federal Awards**  
**June 30, 2014**

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**PURPOSE OF THE SCHEDULE**

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Office of Management and Budget (OMB) Circular A-133 requires a Schedule of Expenditures of Federal Awards showing total expenditures for each federal award program as identified in the Catalog of Federal Domestic Assistance (CFDA).

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**SIGNIFICANT ACCOUNTING POLICIES**

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- A. Reporting Entity - The accompanying schedule includes all federal award programs of the Town of Cape Elizabeth, Maine for the fiscal year ended June 30, 2014. The reporting entity is defined in Notes to Basic Financial Statements of the Town of Cape Elizabeth, Maine.
  
- B. Basis of Presentation - The information in the accompanying Schedule of Expenditures of Federal Awards is presented in accordance with OMB Circular A-133.
  - 1. Pursuant to OMB Circular A-133, federal awards are defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations.
  
  - 2. Major Programs - OMB Circular A-133 establishes the levels of expenditures or expenses to be used in defining major federal financial award programs. Major programs for the Town of Cape Elizabeth have been identified in the attached Schedule of Findings and Questioned Costs - Summary of Auditor's Results.
  
- C. Basis of Accounting - The information presented in the Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting, which is consistent with the reporting in the Town of Cape Elizabeth, Maine's fund financial statements.

**TOWN OF CAPE ELIZABETH, MAINE**  
**Schedule of Findings and Questioned Costs**  
**June 30, 2014**

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**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

**Federal Awards**

Internal Control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	no

Identification of major programs:

<b><u>CFDA Numbers</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
84.027; 84.173	Local Entitlement Cluster

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Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
Auditee qualified as low-risk auditee?	yes

**TOWN OF CAPE ELIZABETH, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section II - Findings Required to be Reported Under *Government Auditing Standards***

**NONE**

**OTHER COMMENTS (NOT SIGNIFICANT DEFICIENCIES)**

**Segregation of Duties**

Segregation of duties involves the assignment of responsibilities in such a way that different employees handle different parts of the same transaction. Anyone who records transactions or has access to assets ordinarily is in a position to perpetrate errors or irregularities. Appropriate segregation of duties helps to detect errors in a timely manner and deter improper activities. Internal accounting control is enhanced when the employee who handles the accounting for an asset, such as cash, is denied access to the asset. An example would be the Planning and Codes office, where one person collects the cash, accounts for the receipts, and prepares the deposit. Because of the small size of the accounting staff, ideal segregation of duties is not practical. Certain functions, ideally performed by separate individuals, cannot be accomplished and therefore, internal accounting controls are not as strong as they might otherwise be. Because of the limitations of the small size of the Town's staff, we suggest that cautious review of financial transactions, such as a review of bank reconciliations, be performed for all funds by responsible officials. We also recommend that monthly financial reports continue to be prepared and reviewed for all funds to identify possible financial fluctuations of unusual nature.

***Management's Response and Corrective Action Plan:***

*Management notes that this or a similar comment is included every year. Monthly financial reports continue to be reviewed for all funds. The appropriations and revenue control reports are also posted online every month and a link is provided from the monthly council agenda. The council chair and the finance chair sign all warrants.*

***Anticipated Completion Date:***

*Ongoing*

***Contact person responsible for monitoring and maintaining corrective action procedures:***

*Michael McGovern, Town Manager, 207-619-6716*

**Local Entitlement Expenditures**

During our review of Local Entitlement disbursements, we noted a reimbursement to an employee for sandwiches. On further inquiry, it was explained that the lunch was charged to the Local Entitlement Program as staff worked through lunch. According to the State of Maine Federal Grant Management Handbook, meals are allowable costs for meetings and conferences. However, "the use of Federal grant funds to pay for food and beverages...will be determined on a case-by-case basis and require a very high burden of proof to show that paying for the food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal grant. Grantees and subgrantees will have to make a compelling case to their Maine DOE Federal program manager that their circumstances are unique and rare and justify the costs as reasonable and necessary." As the State of Maine has set a very high threshold of when meals are allowed under Federal programs, we recommend that grant directors avoid charging meals to grants as much as possible and only when necessary (e.g., during travel for conferences).

Additionally, we also noted two disbursements that were more appropriately expensed in the General Fund (and were reclassified as such) and there were three disbursements where department head/director approvals were missing on purchase orders. We recommend that management take greater care in reviewing charges to federal programs to ensure they are allowable and that all supporting documentation is approved and sufficient.

**TOWN OF CAPE ELIZABETH, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section II - Findings Required to be Reported Under *Government Auditing Standards*, Continued**

**OTHER COMMENTS (NOT SIGNIFICANT DEFICIENCIES), Continued**

***Management's Response and Corrective Action Plan:***

*Greater care will be taken as recommended. The school business manager will review the recommendations with appropriate personnel.*

***Anticipated Completion Date:*** *November 30, 2014 and ongoing*

***Contact person responsible for monitoring and maintaining corrective action procedures:***

*Scott Wyman, School Business Manager, 207-799-2217*

**Portland Head Light Receipts**

During our testing of cash receipts at the Portland Head Light, we noted that all fourteen days tested produced overages or shortages between actual revenues received (per the point-of-sale program) and what was recorded in the general ledger. We also noted that on seven out of fourteen days tested, the credit card batch report was not printed and included with the cash register receipts. Finally, we noted a lack of segregation of duties, where the same person reconciles daily sales and also deposits money into the bank. We recommended that Portland Head Light staff work to provide greater accuracy in its accounting and reporting, follow established procedures and better segregate tasks.

***Management's Response and Corrective Action Plan:***

*Management has reviewed the data from the testing. The credit card batch report will be printed each day effective immediately. The net cash overage for the period tested was .044% with one highest day of 3%. With a volunteer model for staffing the gift shop, it is difficult to be exact with cash. Management will present a report to the museum board assessing the benefits and limitations of the volunteer staffing structure.*

***Anticipated Completion Date:***

*January 2015*

***Contact person responsible for monitoring and maintaining corrective action procedures:***

*Michael McGovern, Town Manager, 207-619-6716*

**Accounts Payable**

During our search for unrecorded liabilities, we noticed that the Town failed to record a significant amount of accounts payables at year-end. This required significant adjustments to bring the account balance to its correct value. We recommend Town staff review unpaid invoices at year-end and subsequent payments after year-end to ensure the completeness of accounts payable at the balance sheet date.

***Management's Response and Corrective Action Plan:***

*Our fiscal year end was challenging this year as it was the same day as a bond refinancing and the chief financial staff position was filled on an interim basis for the previous five months and the new hire began work on June 30. The auditors began their review approximately one week after year end. We will do all we can in the future to ensure that such a confluence of events does not occur right at year end.*

***Anticipated Completion Date:***

*Ongoing*

***Contact person responsible for monitoring and maintaining corrective action procedures:***

*Michael McGovern, Town Manager, 207-619-6716*

**TOWN OF CAPE ELIZABETH, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section II - Findings Required to be Reported Under *Government Auditing Standards*, Continued**

**OTHER COMMENTS (NOT SIGNIFICANT DEFICIENCIES), Continued**

**Interfund Transactions**

During our review of the journal entries posted during the year, we noted the business office posts monthly journal entries to get the individual funds into balance. Since these entries are required monthly to “balance” the various funds and interfund balances, and since the Town maintains a large number of different and unique funds, this job can be cumbersome, time consuming, and prone to human error. As it appears the underlying general ledger software setup for these transaction types was not properly created, we recommend the Town work with its software vendor to correct the existing system, such that these entries are done automatically.

***Management’s Response and Corrective Action Plan:***

*The Town will work with the software vendor.*

***Anticipated Completion Date:***

*December 31, 2014*

***Contact person responsible for monitoring and maintaining corrective action procedures:***

*Scott Wyman, School Business Manager, 207-799-2217*

**Middle School Activity Funds**

During our review of the activity fund cash, we noted that the School is not tracking balances by the individual student groups that make up the balance. The School should track the accounts from year-to-year by individual groups to properly track ending balances and ensure the accounts are not overspent.

During our testing of the activity fund cash disbursements, we noted several checks made out to employees for chaperoning at dances. On further inquiry, we determined these amounts were not run through the payroll system and thus, payroll taxes were not properly withheld and reported. We recommend all payments to employees go through the payroll process, so that payroll taxes can be properly withheld and reported. Finally, we noted several instances where sales tax was paid or reimbursed. As the Middle School is a tax-exempt entity, we discourage it from incurring these unnecessary charges.

During our testing of the Middle School activity fund cash receipts, we noted several that were deposited more than twelve days after they were received. In a few instances, they were deposited three or more weeks after the date they were entered into QuickBooks. Whenever cash is held on hand for extended periods of time it becomes more susceptible to theft or misuse. It is recommended that the School Department establish a policy regarding the timing of deposits.

***Management’s Response and Corrective Action Plan:***

*The school business manager will review all processes for school activity funds.*

***Anticipated Completion Date:***

*December 31, 2014*

***Contact person responsible for monitoring and maintaining corrective action procedures:***

*Scott Wyman, School Business Manager, 207-799-2217*

**TOWN OF CAPE ELIZABETH, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section II - Findings Required to be Reported Under *Government Auditing Standards*, Continued**

**OTHER COMMENTS (NOT SIGNIFICANT DEFICIENCIES), Continued**

**Capital Assets**

Statement of Governmental Accounting Standards (GASB Statement) No. 34 - *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments* – requires municipalities to keep and maintain accurate capital asset and depreciation schedules for presentation in its annual financial statements. During the audit, we noted that the Town only updates its schedule of capital assets and depreciation only once a year, which is a time-consuming process. While reviewing the listing, we found multiple capital asset additions during the year that were not included on the list and numerous disposals, which were not properly removed from the list. By keeping up-to-date records, the Town would save time at year-end and improve the accuracy of its records. We recommend that the Town update its capital asset records on a regular basis during the year, and take extra care at year-end to ensure the accuracy of both the beginning and ending totals.

***Management's Response and Corrective Action Plan:***

*Management will prepare a written procedure to ensure compliance with the recommended actions.*

***Anticipated Completion Date:***

*January 31, 2015*

***Contact person responsible for monitoring and maintaining corrective action procedures:***

*Scott Wyman, School Business Manager, 207-799-2217*

**TOWN OF CAPE ELIZABETH, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section III - Findings and Questioned Costs for Federal Awards**

**NONE**

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**TOWN OF CAPE ELIZABETH, MAINE**  
**Schedule of Findings and Questioned Costs, Continued**

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**Section IV - Status of Prior Year Findings and Questioned Costs for Federal Awards**

**NONE**

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