

MAINE STATE LEGISLATURE

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MAINE TURNPIKE AUTHORITY

**Special Report on Internal
Policy Compliance**

December 2, 2024

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Board of Directors
Maine Turnpike Authority:

We have performed the procedures enumerated below, which were agreed to by the Maine Turnpike Authority Board of Directors, solely to assist the Board in ensuring that the Maine Turnpike Authority's management complied with the terms and conditions set forth in the Authority's Travel and Meal Reimbursements Policy (dated October 19, 2006) for the months of June, July, and August 2024. The Maine Turnpike Authority's management is responsible for compliance with the Authority's Travel and Meal Reimbursements Policy (dated October 19, 2006).

The Maine Turnpike Authority has agreed and acknowledged that the procedures performed are appropriate to meet the intended purpose of ensuring compliance with Authority's Travel and Meal Reimbursements Policy (dated October 19, 2006), hereafter referred to as the "Travel Policy". This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described below:

Procedure: Reviewed credit card activity to determine compliance with the Maine Turnpike Authority Travel Policy.

Finding: There were forty-seven travel and subsistence transactions reviewed from both the American Express and Bank of America credit card statements during the engagement period. We found one employee that exceeded the per diem limit for meals by \$4.83. Per the Maine Turnpike Authority Travel Policy, "exceptions to per diem rates for lodging and meals may be granted by the officials responsible for approving the applicable employee's travel expenses...exceptions will be granted on a case by case basis and shall only be granted when employee expenses have been reasonable and prudent given the circumstances and the employee can demonstrate that the granting of the exception is beneficial to MTA operations." We found no evidence to suggest that the expenses in question were unreasonable in the context of official Maine Turnpike Authority business travel.

We found no other instances of noncompliance with the Maine Turnpike Authority Travel Policy.

Procedure: Reviewed travel and subsistence reimbursement through payroll to determine compliance with Maine Turnpike Authority Travel Policy.

Finding: There were sixty-two travel and subsistence reimbursements reviewed that were processed through payroll during the engagement period. There were no instances of noncompliance with the Maine Turnpike Authority Travel Policy.

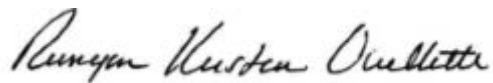
Procedure: Reviewed travel pre-approval forms to determine if they were completed and approved in accordance with the Maine Turnpike Authority Travel Policy.

Finding: There were twenty travel pre-approval forms reviewed during the period of engagement. There were no instances of noncompliance with the Maine Turnpike Authority Travel Policy.

We were engaged by the Maine Turnpike Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the Maine Turnpike Authority's Travel Policy. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Maine Turnpike Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Directors and management of the Maine Turnpike Authority, and is not intended to be and should not be used by anyone other than these specified parties.



December 2, 2024
South Portland, Maine