

## **Brent Bayer**

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**From:** Brent Bayer  
**Sent:** Tuesday, July 22, 2025 3:31 PM  
**To:** 'lpetruska@att.net'  
**Subject:** Sunshine Request  
**Attachments:** CityofPineLawn\_AcceptLetter.pdf; meeting for the state auditor resolution being passed.pdf; resolution for state auditor.pdf

Ms. Petruska,

On July 17, 2025, the records custodian for the State Auditor's Office received your sunshine law request for correspondence related to the type of audit to be conducted by the SAO on the City of Pine Lawn.

Please see the attached records which are responsive to your request.

In addition, you requested information related to the difference between a financial audit and a performance audit.

Financial audits provide an independent assessment of whether an entity's reported financial information (e.g., financial condition, results, and use of resources) is presented fairly in accordance with recognized criteria. The primary purpose of a financial statement audit is to provide an opinion (or to disclaim an opinion) about whether the financial statements are presented fairly in all material respects in conformity with an applicable financial reporting framework. Other financial audits under Yellow Book standards entail various scopes of work including (a) obtaining sufficient, appropriate evidence to form an opinion on single financial statements, or specified elements, accounts, or items of a financial statement, and (b) auditing compliance with applicable requirements relating to one or more government programs. Financial audits are performed under the American Institute of Certified Public Accountants' (AICPA's) Statements on Auditing Standards (SASs) (commonly referred to as generally accepted auditing standards [GAAS]).

Performance audits "provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with, among other things, improving program performance and operations, reducing costs, facilitating decision making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability." (GAS 1.21)

Thank you,

Brent Bayer  
Director of Administration  
Office of State Auditor Scott Fitzpatrick