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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Maine Turnpike Authority
Portland, Maine

We have performed the procedures enumerated below related to the Maine Turnpike Authority's (the Authority) adherence with the Authority's Travel and Meal Reimbursements Policy, for the months of June, July and August of 2026. The Authority's management is responsible for adherence with the Authority's Travel and Meal Reimbursement Policy.

The Authority's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the Authority complied with the Travel and Meal Reimbursement 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.

An agreed-upon procedures engagement involves performing specific procedures that the Maine Turnpike Authority has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed.

Our procedures and findings are as follows:

Procedure:

Obtained credit card activity and compared to supporting documentation to determine adherence with the Authority's Travel and Meal Reimbursement Policy.

Findings:

There were ten travel and subsistence transactions from both the American Express and Bank of America credit card statements during the engagement period. No exceptions were found as a result of applying the procedure.

Procedure:

Obtained travel and subsistence reimbursement activity through payroll and compared to supporting documentation to determine adherence with the Authority's Travel and Meal Reimbursement Policy.

Findings:

There were forty-five travel and subsistence reimbursements that were processed through payroll during the engagement period. No exceptions were found as a result of applying the procedure.

Procedure:

Obtained travel pre-approval forms and compared to supporting documentation to determine if they were completed and approved in accordance with the Maine Turnpike Authority Travel and Meal Reimbursement Policy.

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Findings:

There were eleven travel pre-approval forms during the period of engagement. No exceptions were found as a result of applying the procedure.

We were engaged by 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 adherence with the Authority's Travel and Meal Reimbursement 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 those specified parties.

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South Portland, Maine
October 15, 2026

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