

To the Board of Finance  
Town of Ashford, Connecticut

In planning and performing our audit of the financial statements of the Town of Ashford, Connecticut (the "Town") as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency:

#### **STUDENT ACTIVITY FUND GENERAL LEDGER MAINTENANCE**

**Condition:**

The ledger for the Student Activity Funds was not being maintained during year. A considerable amount of time was needed by the Business Manager to recreate the ledger after year-end for the FY2020.

**Recommendation:**

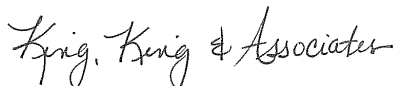
We recommend that the Student Activity Fund be recorded and monitored like any other fund.

**Management Response:**

The School business office will be implementing new accounting software in January, 2021 and the Student Activity Funds will be recorded in the new accounting software on an ongoing basis.

This communication is intended solely for the information and use of management, members of the Board of Finance, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



King, King & Associates, CPAs  
Winsted, CT  
November 21, 2020