



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, 2022, 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:

MAINTENANCE OF ACCOUNTING RECORDS - LIBRARY

Condition:

During the fiscal year, there was turnover in personnel at the library and the accounting records and bank reconciliations were not being performed and updated timely.

Recommendation:

We recommend that in periods of transition, another individual, or the accounting consultant, fill in and ensure that the accounting records are being updated and bank reconciliations performed on a timely basis.

Management Response:

The library agrees and will comply. We have reached out to our accountant and she will take care of updating records and reconciling bank statements until we have a Library Director in place. Looking forward, if we find ourselves in a similar situation, we will get the accountant involved immediately.

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
October 22, 2022