

November 15, 2019

To the Management of the Town of Brunswick,
Maine and Brunswick School Department:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Brunswick, Maine as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Brunswick, Maine's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Brunswick, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Brunswick, Maine's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we became aware of certain other matters that are an opportunities for strengthening internal controls and operating efficiency. The attached schedule summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated November 15, 2019 on the financial statements of the Town of Brunswick, Maine.

The Town of Brunswick, Maine's responses to the comments in the attached schedule have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Management of the Town of Brunswick,
Maine and Brunswick School Department
November 15, 2019

We wish to express our appreciation for the cooperation and assistance we received from the officials and employees of the Town of Brunswick, Maine during the course of our audit. We will review the status of these comments during our next audit engagement. We have already discussed them with various Town and School personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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

Sincerely,

A handwritten signature in black ink, reading "Remya Kristen Ouellette". The signature is written in a cursive, flowing style.

TOWN OF BRUNSWICK, MAINE
Schedule of Comments and Responses
June 30, 2019

School Activity Fund Receipts and Disbursements

During our testing of the receipts process of the student activity funds at the Brunswick Junior High School, we found eighteen items out of forty tested which were not deposited within one week of collection. Of those eighteen items, nine were not deposited within ten business days. While the School has no formal policy regarding the timeliness of deposits, we recommend that all funds received be deposited within one week of collection to prevent misuse, theft, or errors.

Also, during our testing over the school activity funds, we found that the Brunswick High School had 67 outstanding checks totaling \$8,990.98 which were over six months old. These checks should be researched, voided, and reissued to the appropriate vendor. If the reissued checks are not claimed within six months the School Department should follow applicable laws and regulations to submit unclaimed property to the State of Maine.

Management Response/corrective action plan: The findings regarding the timeliness of deposits has been reviewed with the responsible parties at BJHS. Moving forward every effort will be made to process cash/checks received within the recommended one week timeframe. The Business Office will revise its recommendation regarding bank reconciliations to include a review and handling of stale dated checks at least every three months. The Bookkeeper will work directly with BHS to assist with the research of and proper processing of the current outstanding checks listed on the most recent reconciliation.

*Contact person responsible for corrective action:
Kelly Wentworth, Business Manager, (207) 319-1900*