

December 22, 2023

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, 2023, 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 matters that are opportunities for strengthening internal control and operating efficiency. The attached schedule summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated December 22, 2023 on the financial statements of the Town of Brunswick, Maine.

The Town of Brunswick, Maine's response to the comment in the attached schedule has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Management of the Town of Brunswick,
Maine and Brunswick School Department
December 22, 2023

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 "Remy Kristen Ouellette". The signature is written in a cursive, flowing style.

TOWN OF BRUNSWICK, MAINE
Schedule of Comments and Responses
June 30, 2023

Junior High Cash Receipts

As part of our audit procedures, we tested a sample of forty cash receipts from the Brunswick Junior High School student activity account. Our testing revealed that five of the forty receipts tested were not deposited in a timely manner (within 1 week of collection). Any time cash or checks are collected and held on-site, there is an increased risk of loss as these funds are more susceptible to fraud or error. We recommend that funds raised and collected be deposited in a timely manner to properly safeguard the funds from fraud or misuse. Additionally, we suggest implementing proper segregation of duties, when possible, to ensure all transactions are reviewed and approved to minimize unnecessary risk.

Management's Response: The comment regarding the timeliness of deposits has been reviewed with the responsible parties at BJHS. Moving forward, every effort will be made to deposit cash and checks received within the recommended one week timeframe. The Business Office will monitor this monthly and will provide assistance if needed.

School Lunch Cash Receipts

As part of our audit procedures, we tested a sample of forty cash receipts from the School Nutrition Office. Our testing revealed that four of the forty receipts tested were not deposited in a timely manner (within one week of collection). Any time cash or checks are collected and held on-site, there is an increased risk of loss as these funds are more susceptible to fraud or error. We recommend that funds raised and collected be deposited in a timely manner to properly safeguard the funds from fraud or misuse. Additionally, we suggest implementing proper segregation of duties, when possible, to ensure all transactions are reviewed and approved to minimize unnecessary risk.

Management's Response: The comment regarding the timeliness of deposits has been reviewed with the responsible parties at the School Nutrition Office. Moving forward, every effort will be made to deposit cash and checks received within the recommended one week timeframe. The Business Office will monitor this monthly and will provide assistance if needed.