

To the Board of Finance  
Town of Brooklyn, Connecticut

In planning and performing our audit of the financial statements of the Town of Brooklyn, Connecticut (the "Town") as of and for the year ended June 30, 2021, 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:

## **BANK RECONCILIATIONS**

### **Condition:**

WPCA invoices show no management approvals.

### **Recommendation:**

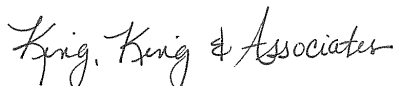
We recommend the town put controls in place that will ensure the documentation of approval of the WPCA invoices.

### **Management Response:**

The Town will work with the WPCA Chairperson and administrative assistant to integrate the WPCA into the same accounting system as the Town. Integrating the WPCA into the accounting system will allow budgets, invoices, bank reconciliations and purchases to be reviewed by management regularly.

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  
February 16, 2022