



To the Members of the Town Council and Management
Town of Coventry, Connecticut
Coventry, Connecticut

In planning and performing our audit of the financial statements of Town of Coventry, Connecticut 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 entity'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. We previously provided a written communication dated December 26, 2022, on the entity's internal control. This letter does not affect our report on the financial statements dated December 26, 2022, nor our internal control communication dated December 26, 2022.

Current Year Recommendations

Outstanding Checks

During our review of bank reconciliations for June 30, 2022, it had come to our attention that \$98,900 of vendor checks were held for several months prior to incurring services for the purposes of reporting expenditures within the June 30, 2022 fiscal year by the food service department. We recommend that this procedure be discontinued immediately. Procedures should be communicated to the finance office if there are any outstanding orders at year end so that the amounts could be properly encumbered in accordance with Town policy.

We will review the status of this comment during our next audit engagement. We have already discussed many of these comments and suggestions with various entity 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, Town Council, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

West Hartford, Connecticut
December 26, 2022