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October 25, 2016

Board of Directors
Chittenden County Regional
Planning Commission
Winooski, Vermont 05404

We have audited the financial statements of the Chittenden County Regional Planning Commission as of and for the year ended June 30, 2016 and have issued our report thereon dated October 25, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the Chittenden County Regional Planning Commission as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Chittenden County Regional Planning Commission's internal control over financial reporting (internal control) as a basis for designing our audit procedures 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 Chittenden County Regional Planning Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Chittenden County Regional Planning Commission'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 Chittenden County Regional Planning Commission's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

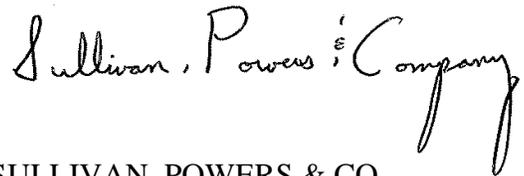
Our consideration of internal control was for the limited purpose described in the second paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of the 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

However, we have noted another matter during our audit as indicated in the accompanying Schedule of Recommendations that may be an opportunity for strengthening internal control and operating efficiency. We have discussed the recommendation with the staff during the course of fieldwork and the recommendation may be in the process of being implemented.

This communication is intended solely for the information and use of management, the Board of Directors and others within the Chittenden County Regional Planning Commission and is not intended to be and should not be used by anyone other than these specified parties.

We would like to take this opportunity to thank the staff of the Chittenden County Regional Planning Commission for their assistance and cooperativeness throughout our audit. It has been a pleasure working with you.

Respectfully submitted,

A handwritten signature in cursive script that reads "Sullivan, Powers & Company". The signature is written in black ink and is positioned above the printed name of the firm.

SULLIVAN, POWERS & CO.
Certified Public Accountants

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION
SCHEDULE OF RECOMMENDATIONS
JUNE 30, 2016

Procurement Policy

The Uniform Guidance allows a non-Federal entity to delay implementation of the prescribed procurement standards for two fiscal years. This grace period allows Chittenden County Regional Planning Commission to continue to use its current procurement policy through the fiscal year ending June 30, 2017. However, to delay implementation of the new standard, Chittenden County Regional Planning Commission must document whether it is in compliance with the old or new standard. We recommend that this be documented in the policy itself and in the Executive Committee minutes.