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November 12, 2019

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, 2019 and have issued our report thereon dated November 12, 2019. 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, 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 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 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.

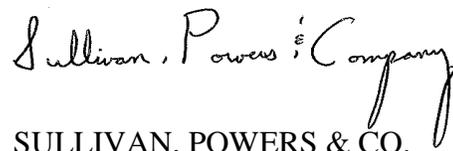
Our consideration of internal control was for the limited purpose described in the second paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist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

However, we noted another matter during our audit as indicated in the accompanying Schedule of Recommendations that is 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 have already been 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,



SULLIVAN, POWERS & CO.
Certified Public Accountants

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION
SCHEDULE OF RECOMMENDATIONS
JUNE 30, 2019

Spreadsheet Review

The Planning Commission utilizes several electronic spreadsheets as supporting documentation for general ledger reconciliations. The electronic spreadsheets are not reviewed for accuracy by a second person. It is important that all spreadsheets be reviewed so that errors can be detected and corrected in a timely manner.

We recommend that all electronic spreadsheets be reviewed for accuracy by a second person. This review should ensure that all formulas are correct. The Planning Commission has amended its accounting policy in fiscal year 2020 to provide for this review.