To the Town Council  
Town of Coventry, Connecticut

In planning and performing our audit of the financial statements of the Town of Coventry, Connecticut, as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Coventry, Connecticut’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 Coventry, Connecticut’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Coventry, Connecticut’s internal control.

We noted the following matters involving the internal control over financial reporting and its operation that we offer as constructive suggestions for your consideration as part of the ongoing process of modifying and improving accounting controls and administrative practices.

Segregation of Duties

While performing our audit procedures, we noted some issues with employees in the Building department performing multiple roles in the cash collection and record keeping processes. Appropriate segregation of duties is key to developing and maintaining internal controls over cash collection and financial reporting, and a lack of segregation of duties can lead to errors or fraud.

Recommendation

We recommend that the Town review the procedures over all cash collection points to ensure that appropriate segregation of duties exist, and that appropriate controls are in place to review the collections.

This letter should be read in conjunction with our report on Internal Control over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards dated December 18, 2019.

This communication is intended solely for the information and use of management, Members of the Town Council, others within the organization, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

West Hartford, Connecticut  
December 18, 2019