

BERKSHIRE REGIONAL PLANNING COMMISSION

Management Letter

June 30, 2023

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11/15/2023



Adelson & Company PC

CERTIFIED PUBLIC ACCOUNTANTS

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November __, 2023

To the Commission Members of the
BERKSHIRE REGIONAL PLANNING COMMISSION
1 Fenn Street, Suite 201
Pittsfield, MA 01201

Dear Commission Members,

In connection with our audit of the financial statements of Berkshire Regional Planning Commission as of June 30, 2023, we have made a review of the Organization's accounting, financial, and administrative policies and procedures. While the primary objective of such a review is to afford us a basis of determining the scope of our audit procedures, it nevertheless presents us with an opportunity to submit, for the Organization's consideration, suggestions for changes in procedures that, in our opinion, would strengthen internal control or contribute to the improvement of operating efficiency.

The comments and recommendations in this letter are based upon observations made in the course of such review. The review was not designed for the purpose of expressing an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system. The matters discussed herein were considered during our examination of the above mentioned financial statements, and they did not modify the opinion expressed in our report on those financial statements.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience. We are also available to provide guidance to assist the Organization in implementing the recommendations.

We would like to express our thanks and appreciation to Berkshire Regional Planning Commission and its personnel for the cooperation given us during the course of our audit.

Sincerely,

ADELSON & COMPANY PC

Comments and Recommendations

1. The Commission uses a third-party payroll service provider to process payroll, complete required payroll tax filings, and withhold and remit payroll taxes on behalf of the Commission. While the Commission does receive copies of the payroll returns after they are prepared, there is currently no formal procedure in which the Commission verifies the payroll returns are actually filed and the payroll taxes remitted to the appropriate government agencies.

Recommendation:

The Commission should implement a procedure in which the submission of the applicable payroll returns and payment of the taxes is verified. This may be accomplished by obtaining a confirmation receipt from the payroll service provider that the payroll returns and taxes were transmitted to, and accepted by, the applicable government agencies. The Commission may also obtain access to the Federal EFTPS and Mass Tax Connect websites to verify payment of the taxes. This should be performed on a quarterly basis after each filing is due.

Action Taken:

The Commission has made the following changes and added the following language to its financial policies and procedures:

The Commission has access to the Mass Tax Connect website. The Commission has included in its procedures to verify the payment of Massachusetts quarterly taxes. The Commission also has obtained access to the Federal EFTPS to verify federal tax payments and included in its procedures to verify the payments of Federal quarterly taxes.

Status of Prior Year Recommendations

1. As recommended, the Organization adopted a policy to review and evaluate all lease agreements to ensure proper treatment with ASU 2016-02, *Leases*.