

BERKSHIRE REGIONAL PLANNING COMMISSION

Management Letter

June 30, 2025

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Adelson & Company PC

CERTIFIED PUBLIC ACCOUNTANTS

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December 23, 2025

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, 2025, we have made a review of the Commission'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 Commission'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.

The Commission has maintained good fiscal management of its operations. No significant financial reporting control problems were noted during the current year's audit examination.

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

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MEMBERS: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, MASSACHUSETTS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Comments and Recommendations

There are no comments and recommendations for the fiscal year ending June 30, 2025.

Status of Prior Year Recommendations

1. As recommended, the Commission upgraded its accounting system to Sage Intacct, which offers support for fund accounting to better track the Commission's large number of programs.

