

**TOWN OF ANDOVER, CONNECTICUT**

**COMMUNICATION OF CERTAIN  
INTERNAL CONTROL RELATED MATTERS**

**AS OF AND FOR THE YEAR ENDED  
JUNE 30, 2025**

To management of the Town of Andover, Connecticut:

In connection with our audit of the financial statements of the Town of Andover, Connecticut, (the Town) as of June 30, 2025 and for the year then ended, auditing standards generally accepted in the United States of America (US GAAS) and *Government Auditing Standards* (GAS) require that we advise management of certain internal control related matters identified during our audit.

### **Our responsibilities**

Our responsibility, as prescribed by US GAAS and GAS, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit includes consideration of 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 identifying deficiencies in internal control or expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion on the effectiveness of the Town's internal control.

### **Deficiencies in internal controls**

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of an entity'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.

During our audit, we identified matters that are opportunities to strengthen internal control, improve operating efficiency and/or update policies and procedures to best practices. The auditor comments and recommendations that accompanies this letter summarizes these matters. This letter does not affect our independent auditor's report dated April 22, 2026 on the Town's 2025 financial statements, or our independent auditor's report dated April 22, 2026 on the Town's internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

This communication is intended solely for the information and use of the Board of Selectmen, Board of Finance, Board of Education and management of the Town and is not intended to be, and should not be, used by anyone other than these specified parties.



Glastonbury, Connecticut  
Certified Public Accountants  
April 22, 2026

**TOWN OF ANDOVER, CONNECTICUT**  
**AUDITOR COMMENTS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

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**Current Year Recommendation: User Access Controls**

During our audit, we noted that the Town experienced delays and difficulties providing system access to new employees. The Town should establish formal procedures for the administration of shared or position-based email accounts and system access credentials to help ensure continuity of access and minimize operational disruptions in the event of staffing changes or employee departures.

**Current Year Recommendation: Deficit in Unassigned Fund Balances**

During our audit, we noted that the Town reported unassigned fund balance deficits as of June 30, 2025 for the following funds:

Transfer Station Repair Shed Fund	\$ (7,617)
Historic Preservation Fund	(430)

We recommend that the Town develop a plan for addressing the fund deficits. For any deficits that do not have an external funding source, we recommend that the deficit be eliminated by a transfer of funds from the General Fund or other Reserve Funds.

**Current Year Recommendation: Town: Bank Reconciliations**

During our audit, we noted that the Town currently does not have a formal process requiring the review and approval of monthly bank reconciliations. We recommend that the Town establish a formal procedure to ensure that monthly bank reconciliations are reviewed and approved in a timely manner.

**Current Year Recommendation: Town: Budgetary Compliance**

During our audit, we noted that the Town does not have preventative budgetary controls in place to allow Town officials to monitor compliance of departmental budgets. We recognize that the Town currently utilizes QuickBooks, which does not support a full purchase order or encumbrance accounting system. However, we recommend that the Town implement a manual purchase order process as a preventative budgetary control. This could include the use of pre-numbered purchase orders and a centralized tracking mechanism to monitor commitments against available appropriations prior to purchase. Such a process would help ensure that sufficient funds are available at the department and line-item level before expenditures are incurred.

**Current Year Recommendation: School District: Accounting for Grant Revenues on a Modified Accrual Basis of Accounting**

Grant revenues are currently being recognized by the School District on a cash basis rather than on a modified accrual basis of accounting. As a result, revenues and the related receivables or deferrals are not always complete and accurate. We recommend that the School District develop year end closing procedures to record grant revenues and related balance sheet amounts on a modified accrual basis of accounting.

**TOWN OF ANDOVER, CONNECTICUT**  
AUDITOR COMMENTS AND RECOMMENDATIONS *(Continued)*  
FOR THE YEAR ENDED JUNE 30, 2025

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**Prior Year Recommendation Carried Forward: *Town and School District - Purchasing Documentation***

The Town and the School District each maintain their own respective purchasing policies, which require the use of competitive quotes, proposals, and/or bids based on established thresholds and the source of funding (local, federal, or state). In certain instances, State contracts or other purchasing consortiums may be utilized to reduce administrative burden.

We recommend that management of both the Town and the School District implement a standardized form within their respective processes to document compliance with these policies. This documentation should be maintained and readily available for review during audits or other external reviews.