



Board of Finance  
Town of Ledyard, Connecticut  
Ledyard, Connecticut

In planning and performing our audit of the financial statements of the Town of Ledyard, Connecticut, (the Town) as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the entity'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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. We previously provided a written communication dated December 26, 2024, on the entity's internal control. A separate communication dated December 26, 2024, contains our written communication of significant deficiencies in the entity's internal control. This letter does not affect our report on the financial statements dated December 26, 2024, nor our internal control communication dated December 26, 2024.

#### **Matters Noted in the Previous Year**

The following matters involving the internal control over financial reporting and its operation were noted in the previous year but have not been fully remediated. Again, we offer our recommendations as constructive suggestions for your consideration as part of the ongoing process of modifying and improving accounting controls and administrative practices.

#### **Capital Assets**

Capital assets information is currently being tracked within excel spreadsheets. As tracking such a large volume of information in this manner can lend itself to mistakes and be difficult to verify the propriety of the information.

**Recommendation** - we recommend the Town consider specific capital asset software or a capital asset module to track the information.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

\* \* \*

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Cranston, Rhode Island  
December 26, 2024