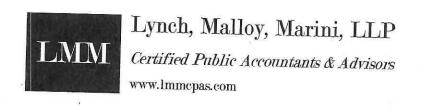
WEST BARNSTABLE FIRE DISTRICT MANAGEMENT LETTER JUNE 30, 2013 The state of the s



To the Prudential Committee West Barnstable Fire District

In connection with our audit of the financial statements of West Barnstable Fire District (the District) for the year ended June 30, 2013, we are presenting for your consideration, our comments and recommendations regarding internal control and other matters.

In planning and performing our audit in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 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. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

We are also submitting for your consideration comments and recommendations which are not considered to be significant deficiencies but are intended to improve operations and internal control.

The comments and recommendations presented herein are intended to improve the system of internal control or result in other operating efficiencies. The factual accuracy of our comments has been discussed with management to obtain their concurrence before the development of our recommendations for improvement. Matters commented on represent conditions found during the audit and have not been reviewed subsequent to the date of this report.

A management letter is critical by nature because its purpose is to identify areas where improvements can be made. Accordingly, we have not commented on positive attributes of the District's financial management systems. It is also important to understand that it is generally not practical to achieve ideal internal control in the complex governmental accounting environment and we recognize that practical considerations are an important factor in changing administrative practices and internal controls. The District should weigh the advantages and disadvantages of the suggested changes over the present practice and procedures.

This letter is intended solely for the information and use of management, the Prudential Committee, others within the District, and is not intended to be and should not be used by anyone other than these specified parties.

Lynd, Mally, Marini, LD Norwell, Massachusetts

December 18, 2013

STATUS OF PRIOR YEAR COMMENTS

As part of our audit of the District's financial statements for the year ended June 30, 2012, we had several comments and suggestions, issued in our report dated February 1, 2013. The District has acted on some of these suggestions. The status of our prior year comments is as follows.

Document financial practices and procedures, risk assessment and key internal controls

Recently issued auditing standards have brought to the forefront the need for organizations to have a basis for performing, reviewing and monitoring financial procedures. Currently, the District does not have formal documentation of financial practices and procedures, risk assessment and key internal controls.

Last year, we recommended the District provide for organizational documentation covering financial procedures. Documentation should be specific and indicate the proper and approved way to handle certain transactions, limits of authority, the key internal controls involved in the process or procedure, as well as documentation regarding organizational risk assessment and ongoing monitoring of the key internal controls. We understand the District has plans to formalize the policies on financial procedure internal controls and implement an internal risk assessment program as time permits in the future.

Improve Procurement Policies and Procedures

Last year, as part of our audit, we reviewed the District's adherence and compliance to Massachusetts General Laws, Chapter 30B. We noted one instance where documentation to demonstrate the procedures outlined in Chapter 30B were followed was not available for our review. We recommended the District improve its process for documenting its application of the requirements of MGL, Chapter 30B. Although we noted improvement in the current year, we again noted one instance of noncompliance within our sample. We continue to recommend the District improve its process for documenting its application of the requirements of MGL, Chapter 30B.

Fixed Asset Donations

During the prior year the District received donations of a forestry truck and a laptop. These additions were not included on the initial fixed asset inventory prepared by the client. The fixed asset inventory has since been updated to reflect these additions. We recommended the District develop procedures to properly capture all asset donations received by the District in the fixed asset inventory. As part of our audit work for the current year we did not note any issues regarding fixed asset donations.

CURRENT YEAR COMMENTS

Based on results of fiscal year 2013 audit there are no additional current comments or suggestions.

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