

AUDITEE LETTERHEAD

DATE

James Moriarty - Audit Manager
Office of the State Auditor
1 Winter St, 9th Floor
Boston, MA 02108

We are providing this letter in connection with your audit of certain activities and operations of the Bristol County Sheriff's Office (BCSO) for the audit period end December 31, 2017.

1. We are responsible for compliance with all State and Federal laws, rules and regulations; provisions of grants and contracts; and policies and guidelines relating to the BCSO operations. The BCSO is responsible for establishing and maintaining systems of internal accounting and administrative controls over its activities. The BCSO is maintaining effective accounting control over revenues, obligations, expenditures, assets and liabilities.
2. The BCSO has made available to you all records and related data for transactions involving Administrative expenses, Contract procurement for goods and services, and administering of overtime expenses, associated with the BCSO. The records, data and accounts as provided to you adequately record the financial and fiscal operations administered by the BCSO, and provide an adequate audit trail to be used in a review of accountability.
3. The BCSO has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by State or Federal policies and guidelines.
4. We have no knowledge of any fraud affecting the BCSO involving (1) management, (2) employees who have significant roles in maintaining internal control, or (3) others where fraud could have an effect on the operations and activities reviewed during your audit.
5. We have no knowledge of any allegations of fraud or suspected fraud affecting the BCSO received in communications from employees, former employees, regulators, or others.
6. There have been no violations of State or Federal laws, regulations, and rules whose effects should be considered for disclosure in conjunction with your audit of the BCSO records.
7. There have been no communications from regulatory and/or oversight agencies or internal/external auditors regarding noncompliance with, or deficiencies in practices that could have an adverse effect on the BCSO's Administrative expenses, Contract Procurement,

and Administration of Over Time expenses, concerning the BCSO, subsequent to the end of your on-site fieldwork ended July 27, 2018.

8. The BCSO has disclosed whether, subsequent to July 27, 2018, any changes in internal control or other factors that might significantly affect internal control, including any corrective action taken by management, have occurred.
9. No event has occurred or matters have been discovered since July 27, 2018, which would render the BCSO's data inaccurate or misleading, and therefore, would require adjustments to, or disclosure, in your audit.

Signed and Dated By:

Bristol County Sheriff

Chief Financial Officer