



## Allenstown Sewer Commission

35 Canal Street  
Allenstown, NH 03275  
603-485-5600  
FAX 800-859-0081



October 10, 2017

Mr. Shaun Mulholland, Town Administrator  
Town of Allenstown  
16 School Street  
Allenstown, NH 03275

Re: 2016 Audit

Dear Mr. Mulholland,

The Sewer Commission would like to address the comments regarding the 2016 audit. There were two comments in the "Audit Governance Letter" regarding Sewer. The Sewer Department has corrected both of these comments. As requested by the Finance Director, we are submitting monthly reports with billing summaries and accounts receivable detail on a monthly basis, for reconciliation to the general ledger.

To address the second comment in the "Audit Governance Letter" The Sewer Commission has adopted a financial transaction policy to strengthen internal controls in regards to sewer billing, collections, and depositing of sewer and hauler fees.

The final comment was in the "2016 Financial Audit" document, it was in regards to capital assets in the collection system. The Sewer Department is currently working with its engineer to correct this shortcoming in the VueWorks software.

Should you have any questions or require additional information please contact us at the above address.

Best Regards,

*Jeffrey Backman*  
Jeff Backman, Superintendent