

April 13, 2017

Board of Selectmen
Town of Temple
P.O. Box 191
Temple, New Hampshire 03084

Additional Offices:
Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

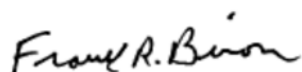
Dear Board of Selectmen:

During the course of our 2016 audit we identified certain areas where improvements and/or efficiencies could be made that were not included in a formal management letter. The following summarizes these issues very briefly:

- During our testing of disbursements, we noted that 7 out of 25 invoices selected were not signed documenting approval. We recommend all invoices be signed by a knowledgeable individual.
- During our review of the recreation special revenue fund, we noted that there was no formal list of outstanding checks. We recommend that a list of issued, cleared, and outstanding checks be maintained for the recreation checking account.
- During our review of cash, we noted that an updated collateralization agreement was not available. The Town should obtain and retain an updated collateralization agreement annually to support their collateralized cash balance.

We encourage the Town implement these recommendations in order to improve controls and efficiencies. I will be available to discuss these with you in more detail at your convenience.

Sincerely,



Frank R. Biron, CPA
President