





Other Matters

We applied certain limited procedures to management’s discussion and analysis, schedule of changes in net other postemployment benefits liability (OPEB) and related ratios, schedule of OPEB contributions, schedule of proportionate share of net pension liability and pension contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining nonmajor fund financial statements, schedule of taxes receivable, and schedule of treasurer’s cash, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the information and use of the Board of Selectmen and management of the Town of Williamstown and is not intended to be and should not be, used by anyone other than these specified parties.

Draft

Very truly yours,

2/11/2022

ADELSON & COMPANY PC