

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We proposed financial reporting adjustments which were posted by management:

1. The Town maintains its general ledger system in accordance with the Uniform Massachusetts Accounting System (UMAS), a basis other than generally accepted accounting principles (GAAP). As a result, Governmental Accounting Standards Board (GASB) financial reporting adjustments were proposed to convert the Town's financial statements to the full accrual basis of accounting to be in conformity with accounting principles generally accepted in the United States of America. The adjustments proposed were derived from the Town's records.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated March 21, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the entity's auditors. There were no audit findings for fiscal year 2023.

This report is intended solely for the information and use of the Board of Selectmen and, 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.

Very truly yours,

ADELSON & COMPANY PC