



*Proven Expertise & Integrity*

August 9, 2021

Board of Directors  
Maine County Commissioners Association  
4 Gabriel Drive Suite 2  
Augusta, ME 04330

### **MANAGEMENT LETTER**

In planning and performing our audit of the financial statements of the Maine County Commissioners Association as of and for the two-year period ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Maine County Commissioners Association's internal control. We did so to determine our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for expressing our opinion on the effectiveness of the Maine County Commissioners Association's internal control over financial reporting or compliance.

Management is responsible for the selection and use of appropriate accounting policies and procedures. The significant accounting policies and procedures practiced by Maine County Commissioners Association are described in Note 1 of Notes to Financial Statements. In performing our test work and other auditing procedures, we noted no transactions of the Maine County Commissioners Association for the above-mentioned two-year period audited, for which there was a lack of authoritative guidance or consensus or deviation from best practice.

This report is intended solely for the information and use of the Board of Directors, management, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties.

These matters do not modify our opinion on the financial statements for the two-year period ended December 31, 2019, where we expressed an unmodified opinion on our independent auditors' report dated September 3, 2021.

We would like to thank Lauren at Maine County Commissioners Association for their cooperation throughout this audit process.

If there are any questions regarding this letter, please do not hesitate to call.

Very Best,

A handwritten signature in black ink that reads "RHR Smith & Company". The script is cursive and fluid, with the initials "RHR" being particularly prominent.

RHR Smith & Company, CPAs