



MALONEY, REED, SCARPITTI & COMPANY, LLP

Certified Public Accountants and Business Advisors

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August 5, 2024

To the Council
Borough of Wesleyville
Wesleyville, Pennsylvania

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Borough of Wesleyville for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 9, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. No new accounting policies were adopted, and the application of existing policies was not changed during 2023. We noted no transactions entered into by the Borough of Wesleyville during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Borough of Wesleyville's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Communications

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Borough of Wesleyville's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We may have already discussed these comments and suggestions with various Borough personnel, and we will be pleased to discuss these comments in further detail at your convenience. We are also available to perform any further study of these matters or to assist you in implementing the recommendations.

The following items are for your consideration.

- During our audit testing we noted that the due to and due from between the Borough's individual funds were not reconciled at year end and therefore they needed to be adjusted to match the financial statements. This activity should be reconciled on a regular basis to ensure each fund's accounting records are accurate.
- During our audit testing we found the annual Municipal Capital lease payment for the 2022 Ford Interceptor was not made timely in 2023. The Borough should have procedures in place to ensure all lease and debt payments are paid on time and in accordance with the corresponding payment schedules. Subsequent to December 31, 2023, the Borough has made the lease payment that was previously missed in 2023.

During the course of our audit, it was necessary for our staff to work closely with individuals associated directly and indirectly with your financial records. As a result, we required a great deal of their time and attention and would like to report to you that the cooperation and courtesies extended to us were very helpful.

Restriction on Use

This information is intended solely for the information and use of Borough Council and management of the Borough of Wesleyville and is not intended to be, and should not be, used by anyone other than these specified parties.

Thank you for allowing us to be of service to the Borough of Wesleyville.

Very truly yours,
Maloney, Reed, Scarpitti & Company, LLP



Ryan D. Garofalo, CPA
Partner