

RON BLACK

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September 12, 2023

Dear Hinckley Town Council:

As a citizen of Hinckley with an accounting background, I was asked to help with an internal audit of our town's financial reports and records. I reviewed the fiscal year-end 6/30/23 financial statements including the Balance Sheet, Revenue and Expense Report. I reviewed the bank reconciliations, and all of the deposit reports, disbursement reports and payroll reports for one of the months during the year.

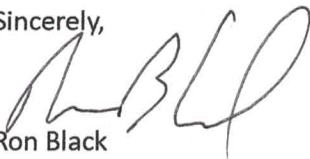
I have also reviewed the Budget report for this current fiscal year. I did note two fairly good-sized additions in the tentative budget that probably didn't get the proper public notice nor comment opportunity.

I confirmed that all of the reports required by the Utah State Auditor's Office were filed as required. These included the Budget, Financial Report, Financial Certification, Fraud Risk Assessment Questionnaire, Deposit & Investment Report, Quarterly Revenue & Expenditures Transparent Report and the Annual Payroll Data.

In relation to the Fraud Risk Assessment there is a section relating to the Basic Separation of Duties. Given the size of the town's administrative staff, separating the duties of those handling the cash receipts and disbursements during any absences for vacations, sickness, etc. are difficult. The Town Council may consider asking a Council Member to assist during those absences.

The records availability and organization of those records were handled well, and I appreciate the time that Tresa spent assisting and answering questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Black', written over the printed name.

Ron Black