



Proven Expertise and Integrity

January 5, 2024

Board of Commissioners
Burlington School District
150 Colchester Avenue
Burlington, Vermont 05401

MANAGEMENT LETTER

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Burlington School District as of and for the year end June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Burlington School District'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 Burlington School District's internal control over financial reporting or compliance.

During our audit we became aware of matters referred to as "management letter comments" that offer opportunities for strengthening internal control and improving operating efficiencies of the Burlington School District. The following pages summarizes our comments and suggestions on those matters.

This report is intended solely for the information and use of the Burlington School District's management, and others within the entity and federal awarding agencies and pass-through entities 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 year ended June 30, 2023, where we expressed an unmodified opinion on our independent auditor's report dated January 31, 2024.


Student Activity Accounts (repeat comment):

While performing the audit for the above-mentioned fiscal year, we noted that Student Activity Accounts are not recorded on the District's main financial software. We recommend that all account activity is posted in a timely manner to the District's main financial software to help avoid material misstatements in the financial statements. While performing the audit for the above-mentioned fiscal year, we noted that some Student Activity purchases did not have the appropriate backup documentation.

We would like to sincerely thank Katie, Nathan and all the staff of Burlington School District for their assistance in the completion of this engagement.

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

Sincerely,

A handwritten signature in black ink that reads "RHR Smith & Company". The letters are cursive and somewhat stylized.

RHR Smith & Company, CPAs