

EAST MONTPELIER VOLUNTEER FIRE DEPARTMENT, INC.

COMMUNICATION ON INTERNAL CONTROL

JUNE 30, 2021

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants

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Certified Public Accountants #435

The Board of Directors
East Montpelier Volunteer Fire Department, Inc.

In planning and performing our audit of the financial statements of the East Montpelier Volunteer Fire Department, Inc. (the Department) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was also not designed to identify deficiencies in internal control that might be significant deficiencies. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency 2021-001, described on the following page, to be a significant deficiency.

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

Montpelier, Vermont
November 8, 2021

*Mudgett Jennett &
Krogh-Wisner, P.C.*

EAST MONTPELIER VOLUNTEER FIRE DEPARTMENT, INC.
SCHEDULE OF FINDINGS
JUNE 30, 2021

2021-001 EIN Number:

During a previous audit we identified that a separate entity uses the Department's federal employer identification number (EIN) to have a bank account.

We recommended that the Department prohibit the use of its EIN by parties other than the Department to reduce the risks of identity theft and fraud or other misuse of the Department's EIN. An Organization that does not have an EIN that needs an EIN to open a bank account should obtain their own EIN by completing Internal Revenue Service (IRS) form SS-4 or utilize the IRS's online EIN application process.

Though the Department has made it a policy not to allow other parties to use the Department's EIN, we are aware that the separate entity we identified in the previous audit is still utilizing the Department's EIN. We recommend that this separate entity obtain their own EIN.