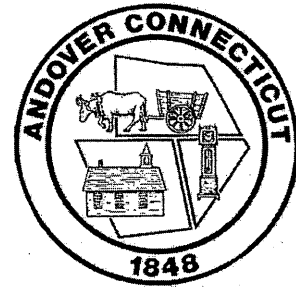


Town of Andover

17 School Road, Andover, CT 06232
Office of the Town Administrator



TOWN OF ANDOVER STATE SINGLE AUDIT CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED 2025

May 6, 2026

Office of Policy and Management
450 Capitol Avenue MS-54MFS
Hartford, Connecticut 06106-1379

Municipal Finance Services Unit Attn: William Plummer

AUDIT FINDINGS

Finding Reference Number:

Finding 2025-001: *Material Weakness in Internal Control over Financial Reporting - Reconciliation of the Town's and the School District's General Ledgers*

Description of Finding:

The Town's general ledger is not currently integrated with the School District's general ledger. Journal entries are required to record and reconcile the activity of the School District with the Town. The Town's year-end closing entries to record the School District's balances and activities were incomplete.

Statement of Concurrence or Nonconcurrence:

Management of the Town concurs with the finding.

Corrective Action:

The Town will no longer record balances and activities that are already accounted for by the School District. The Town will limit its accounting to transactions that involve direct financial activity between the Town and the School District. The Town will reconcile interfund transactions and balances monthly and will annually reconcile General Fund expenditures to the School District's accounting system.

Name of Contact Person:

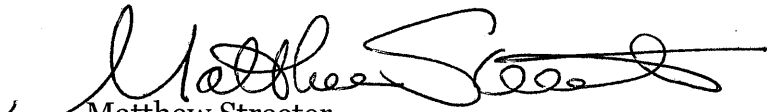
Matthew Streeter, Town Administrator
(860) 742-4035
townadministrator@andoverct.org

Projected Completion Date:

June 30, 2026

If the Office of Policy and Management has questions regarding this Plan, please call Matthew Streeter, Town Administrator at (860) 742-4035 Extension 4210.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Matthew Streeter", with a long horizontal flourish extending to the right.

Matthew Streeter
Town Administrator
Town of Andover