

Management's Comments

To help Lower Macungie Township improve its internal financial processes for both control and efficiency, the public accounting firm of Reinsel, Kuntz, Leshner, LLP was contracted to do the following study titled "Internal Control Structure Evaluation." Although the report is dated March 25, 2009, Reinsel's field work for the study was mostly conducted in July 2008. Although there were other visits by Reinsel and remote input by Township staff, some of the practices described in the report have been modified for improvements and/or for changes in the operating environment. On the whole, the report is a reasonable representation of the procedures now occurring and an excellent resource to make further improvements in the fiscal management of Lower Macungie Township.

Director of Finance

Cassandra Williams