



# The Commonwealth of Massachusetts

## AUDITOR OF THE COMMONWEALTH

ONE ASHBURTON PLACE, ROOM 1819  
BOSTON, MASSACHUSETTS 02108

A. JOSEPH DeNUCCI  
AUDITOR

TEL. (617) 727-6200

2008-1299-6A

Ms. Laila Michaud, Executive Director  
Montachusett Regional Planning Commission  
R1427 Water Street  
Fitchburg, Massachusetts 01420

August 24, 2007

Dear Ms. Michaud:

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted a review of certain activities of the Montachusett Regional Planning Commission for the period July 1, 2005 to June 30, 2006.

Since the Montachusett Regional Planning Commission contracted with an independent public accounting firm to perform a financial and compliance audit of its June 30, 2006 financial statements, we limited our engagement to a review of the accounting firm's work and reports.

We conducted our review of the firm's work in accordance with applicable generally accepted government auditing standards. To determine the reasonableness of the firm's work and the extent to which we could rely on it, we:

- Reviewed the firm's approach and planning of the audit.
- Evaluated the qualifications and independence of the audit staff.
- Reviewed the financial statements and the firm's report to evaluate compliance with generally accepted accounting principles and generally accepted government auditing standards.
- Reviewed the firm's working papers to determine (1) the nature, timing, and extent of audit work performed; (2) the extent of audit quality control methods used; (3) whether a study and evaluation was conducted of internal accounting controls; (4) whether the firm tested transactions for compliance with applicable laws and regulations; and (5) whether the evidence in the working papers supported the auditor's opinion on the financial statements and internal accounting control and compliance reports.

Based on our review, nothing came to our attention to indicate that the financial statements for the period were not fairly presented, nor did any matters come to our attention to indicate that the auditor's reports on internal accounting control and on compliance with applicable laws and regulations were inappropriate or could not be relied upon. Therefore, we will rely upon the public accounting firm's November 6, 2006 audit reports.

Sincerely,

A handwritten signature in black ink, reading "A. Joseph DeNucci". The signature is written in a cursive, flowing style with a large initial "A" and "D".

A. JOSEPH DeNUCCI  
Auditor of the Commonwealth