

The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

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BOSTON, MASSACHUSETTS 02108

A. JOSEPH DeNUCCI
AUDITOR

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2008-0575-3A

Mr. Timothy W. Brennan, Executive Director
Pioneer Valley Planning Commission
26 Central Street
West Springfield, Massachusetts 01089

August 24, 2007

Dear Mr. Brennan:

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of the Pioneer Valley Planning Commission (PVPC) for the period July 1, 2005 to June 30, 2007.

The objectives of our audit were to (1) review and evaluate internal controls over financial and program activities and ensure compliance with contract and grant requirements; (2) determine if the Commission is efficiently and effectively administering contracts and grants under its control; (3) review PVPC's most recent Independent Public Accountant's (IPA) audit report and management letter, if applicable, to determine if it was conducted in compliance with generally accepted government auditing standards (GAGAS).

Our audit was conducted in accordance with applicable generally accepted government auditing standards for performance audits, and, accordingly, included such audit tests and procedures as we considered necessary.

To achieve our audit objectives, we reviewed the following:

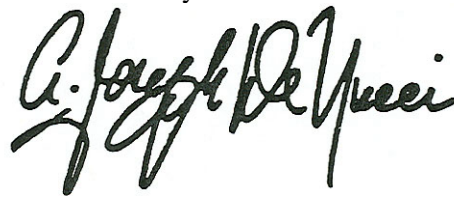
- Pertinent minutes of meetings of the Commission's Advisory Board.
- The Commission's system of internal controls over revenue and expenditures.
- The Commission's contract and grant files.

- The Commission's most recent IPA audit report to determine if it was prepared in compliance with GAGAS, and
- Applicable laws, rules, and regulations governing the Commission's operations.

Our tests in the above mentioned areas disclosed no material weaknesses.

Based on our review, we have concluded that during the 24-month period ended June 30, 2007, the Pioneer Valley Planning Commission maintained adequate management controls and complied with applicable laws, rules, and regulations for the areas tested.

Sincerely

A handwritten signature in black ink, reading "A. Joseph DeNucci". The signature is written in a cursive, flowing style.

A. JOSEPH DeNUCCI
Auditor of the Commonwealth