

# The Commonwealth of Massachusetts

## AUDITOR OF THE COMMONWEALTH

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A. JOSEPH DeNUCCI  
AUDITOR

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2008-0573-3A

Mr. Nathaniel Karns, Executive Director  
Berkshire Regional Planning Commission  
1 Fenn Street, Suite 201  
Pittsfield, Massachusetts 01201-6629

October 23, 2007

Dear Mr. Karns:

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of the Berkshire Regional Planning Commission (BRPC) 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 BRPC'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:

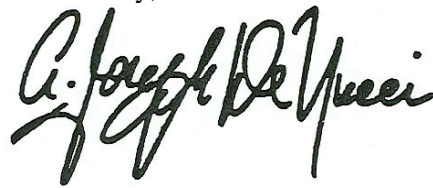
- Pertinent minutes of meetings of the Commission's Advisory Board.
- The Commission's system of internal controls over revenue and expenditures.
- The Commission's contract and grant files.

- 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 Berkshire Regional 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 that reads "A. Joseph DeNucci". The signature is written in a cursive, flowing style.

A. JOSEPH DeNUCCI  
Auditor of the Commonwealth