

THE ABRAHAMS GROUP
YOUR PARTNER IN PERFORMANCE

April 30, 2011

Ms. Heidi Chuckran
City Auditor
City of Brockton/City Hall
45 School Street
Brockton, MA 02301

Dear Ms. Chuckran:

This letter formally transmits final Technical Memorandum documents for Tasks 1-2, 2-1, 2-2 and 2-3 of the Agreed Upon Procedures for the Comprehensive Independent Audit/Review Services of Policies, Practices, and Procedures of the City of Brockton's Water and Sewer Department. Drafts of these plans were submitted on April 13, 2011 for review and comment by the City. These four tasks in most part focus on the engineering/metering aspects of the billing system.

Each task is structured to present the task number and description, the plan of service, and our findings and recommendations, followed by appendices.

We have performed the procedures specified by the City consistent with our contract and the plan of service. We performed these procedures solely to assist the City to evaluate the policies, practices, and procedures of the City of Brockton's Water and Sewer Department, consistent with the agree upon procedures. The sufficiency of these procedures is solely the responsibility of the City. Consequently we make no representation regarding the sufficiency of the procedures specified herein. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the financial position and the results of operations of the City's water and sewer funds. Accordingly, we do not express such an opinion.

This report is intended solely for the use of the City and should not be used by those who have not agreed to those procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

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Attachments