CWDL

MANAGEMENT LETTER

January 26, 2025

Management of
Town of Wickenburg, Arizona
Wickenburg, Arizona

In planning and performing our audit of the financial statements of Town of Wickenburg, Arizona as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Wickenburg, Arizona's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Wickenburg, Arizona's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Wickenburg, Arizona's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated January 26, 2025, on the financial statements of Town of Wickenburg, Arizona. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

MLC-001 Financial Software User Access Roles

Condition/Context: Adequate internal controls were not designed and implemented to ensure user access to the Town's financial software was limited to the employee's job responsibilities. Two non-management level employees had access to add or modify vendors and initiate check runs within the financial software while their job responsibilities did not include the accounts payable process.

Recommendation: We recommend the Town review its user rights access within the financial software to ensure that access rights are limited to each employee's job responsibilities.

MLC-002 Employee Credit Card Training

Condition/Context: Adequate internal controls were not designed and implemented to ensure credit card use is limited to employees with proper training of Town policies. The police department's fuel card users are not required to review and sign credit card user agreements before using the fuel card.

Recommendation: We recommend the Town ensure that all employees using a Town credit card or fuel card are properly trained and retain signed user agreements before use of the card.

CWDL, Certified Public Accountants

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Mesa, Arizona
January 26, 2025