



Town of Nahant
334 Nahant Road, Nahant, MA 01908

Telephone: (781) 581-0088 FAX (781) 593-0340

Management Representation Letter - Applying Agreed-Upon Procedures

August 1, 2012

Sullivan, Rogers & Company, LLC
Corporate Place I, Suite 204
99 South Bedford Street
Burlington, MA 01803

In connection with your engagements to apply agreed-upon procedures to the Town of Nahant, Massachusetts' internal control procedures related to the preparation, approval and filing of the Massachusetts Department of Elementary and Secondary Education End-of-Year Reports (ESE EOYR) for the period July 1, 2008 through June 30, 2011 and internal control procedures related to the budgeting and accounting for tuition to the Town of Swampscott for the period July 1, 2011 through June 30, 2012, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We are responsible for the system of internal controls surrounding the preparation, approval and filing of our ESE EOYR and the budgeting and accounting for tuition to the Town of Swampscott
2. We are responsible for selecting the criteria and for determining that such criteria are appropriate for our purposes
3. There have been no communications from regulatory agencies, internal auditors, and other independent practitioners or consultants relating to our ESE EOYR and budgeting and accounting for tuition to the Town of Swampscott, including communications received between June 30, 2011 and August 1, 2012
4. We have made available to you all information that we believe is relevant to our ESE EOYR and budgeting and accounting for tuition to the Town of Swampscott
5. We have responded fully to all inquiries made to us by you during the engagement
6. No events have occurred subsequent to June 30, 2011 that would require adjustment to or modification of the internal controls surrounding our ESE EOYR and/or budgeting and accounting for tuition to the Town of Swampscott

7. Your report is intended solely for the information and use of the Town of Nahant and Nahant Public School District and is not intended to be and should not be used by anyone other than these specified parties

Signature: _____

Title: Town Administrator _____

Signature: _____

Title: Town Accountant _____

Signature: _____

Title: Superintendent _____