



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Date: November 13, 2024

Memorandum To: Town of Orange

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2024

In planning and performing our audit of the financial statements of the Town of Orange for the year ended June 30, 2024, we considered the Town of Orange's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. This letter does not affect our report dated November 13, 2024, on the financial statements of the Town of Orange.

As part of our audit procedures, we annually review reconciliations and reporting of the state urban highway maintenance funding received by the Town. During the course of the fiscal year 2024 audit, we reviewed the fiscal year 2023 (prior year filings are reviewed each year) reporting and reconciliations of the amounts expended under the state funded urban highway maintenance program. We concluded the Town did not reconcile the urban highway maintenance expenditures reported in the Town's general ledger for fiscal year 2023. We consider a reconciliation of the expenditures reported in the general ledger with amounts reported on the annual *U-3 Local Finance Survey* an important financial reporting control.

The Town has subsequently updated and corrected the annual *U-3 Local Finance Survey* for fiscal year 2023 and submitted the corrected form to the appropriate state agency. The corrected form has been accepted.