



June 22, 2020

To the Mayor and Board of Alderman
Town of Mason, Tennessee

In planning and performing our audit of the financial statements of the Town of Mason, Tennessee for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the Town'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's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The comment and suggestion regarding the matter is listed below. A separate letter dated June 22, 2020 contains our report on significant deficiencies in the Town's internal control. This letter does not affect our report dated June 22, 2020, on the financial statements of the Town.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various Town personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendations. Our comment is summarized as follows:

1. During our testing of payroll, we noted that timecards could not be provided for some of the periods we attempted to recalculate. We recommend that time sheets be retained and approved for all hourly employees.

This report is intended solely for the information and use of management, the Board, the Mayor, and others within the Town and is not intended to be and should not be used by anyone other than these specified parties.

Jackson, Tennessee
June 22, 2020