

August 22, 2025

The Board of Trustees
Joseph T. Simpson Public Library
16 North Walnut Street
Mechanicsburg, PA 17055

Dear Board of Trustees:

In planning and performing our audit of the financial statements of Joseph T. Simpson Public Library (the Library) as of and for the year ended December 31, 2024, in accordance with the modified cash basis of accounting, we considered the Library's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library'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 *material weaknesses or significant deficiencies* and, therefore, *material weaknesses or significant deficiencies* may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be *material weaknesses*.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Library's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

Camp Hill

Lancaster

Bloomsburg

Philadelphia

macpas.com

We consider the following deficiency in the Library's internal control to be material weaknesses:

YEAR-END ACCOUNTING

Certain significant adjustments were necessary as a result of the audit to present the Library's financial statements in accordance with the modified cash basis of accounting and were not prepared by the Organization prior to the start of the audit.

These adjustments included posting prior auditor adjustments, recognizing collection activity, posting investment activity, recording in-kind donations, and capitalizing the new building costs. Assistance was also needed in preparing the financial statement footnotes in accordance with the modified cash basis of accounting.

Management should track and reconcile significant account balances and transactions on a timely basis to facilitate accurate financial reporting in accordance with the modified cash basis of accounting.

The Library recognizes that additional staffing costs would be needed to acquire the internal expertise to perform these functions which could significantly outweigh the benefits derived, and that the auditors can propose adjustments and assist the organizations in assembling or drafting of the financial statements and related footnotes, however, auditor's cannot establish or maintain the controls over preventing or detecting material misstatements in the preparation of financial statements, including the related footnotes.

This communication is intended solely for the information and use of management; the board of directors; others within Joseph T. Simpson Public Library; and any governmental authorities to which the auditor is required to report and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

McKonly & Asbury, LLP

McKONLY & ASBURY, LLP
Certified Public Accountants

August 22, 2025