

**Board of Directors
Gettysburg Borough
Storm Water Authority**

We have audited the cash basis financial statements of Gettysburg Borough Storm Water Authority (Authority), a component unit of Borough of Gettysburg, for the year ended December 31, 2021. In addition, we have audited the cash basis Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, Statement of Fiduciary Net Position, Statement of Changes in Fiduciary Net Position, and Debt Statement – regulatory basis (Schedules) included in the 2021 Annual Report of Municipal Authorities and Non-Profits (DCED-CLGS-04). Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our conversation with you about planning matters on March 29, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America

As stated in our engagement letter dated December 21, 2021, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements and Schedules prepared by management with your oversight are fairly presented, in all material respects, in conformity with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, and the accounting practices and procedures prescribed or permitted by the Pennsylvania Department of Community and Economic Development (DCED), which is a regulatory basis of accounting. Our audit of the financial statements and Schedules does not relieve you or management of your responsibilities.

In addition, our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements and schedules are free of material misstatement. As part of our audit, we considered the internal control of the Authority. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements and the significant accounting policies of the Schedules correspond with the financial reporting provisions as described in the instructions provided by the DCED. No new accounting policies were adopted, and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Authority during the year for which there is a lack of

authoritative guidance or consensus. All significant transactions have been recognized in the financial statements and Schedules in the proper period.

Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The Schedules were prepared without disclosures as permitted by the DCED.

We noted no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Material misstatements, detected as a result of audit procedures, that were corrected by management, include adjustments to convert the Authority from the accrual basis to the cash basis of accounting, balance the trial balance, and to adjust net position to match the prior year audited financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements and Schedules or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 27, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements and Schedules or a determination of the type of auditor's opinion that may be expressed on those statements or Schedules, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Audit Findings or Issues

Matters involving internal controls and the Authority's operations are detailed in a separately issued management letter.

This information is intended solely for the information and use of the Board of Directors and management of the Authority, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Maher Duessel

Harrisburg, Pennsylvania
June 27, 2022