



July 18, 2025

Town of Watertown
61 Echo Lake Road
Watertown, CT 06795

Filed with Town Clerk, Town Manager and Finance Office

We are including new bound copies and new pdf copies of the June 30, 2024, audit reports with a few very minor changes that were noted after the reports had been issued. We are required to report these changes to you and new reports including these changes have been filed with the State of Connecticut Office of Policy and Management who we spoke with yesterday. The changes to each report are as follows:

State Single Audit

- Page 2 – In the 1st paragraph 2 typos have been corrected to adjust references to findings to be 2024-003 and 2024-004 which were originally reported as 2004-3 and 2004-4.
- Page 10 - Views of Responsible Officials and Planned Corrective Actions response has been corrected to report that the final report from Clifton Larson Allen LLP was received on December 12, 2024, this was originally shown as February 2025.

Federal Single Audit

- Page 2 – in the 1st paragraph 2 typos have been corrected to adjust references to findings to be 2024-003 and 2024-004 which were originally reported as 2004-3 and 2004-4.
- Page 11 - Views of Responsible Officials and Planned Corrective Actions response has been corrected to report that the final report from Clifton Larson Allen LLP was received on December 12, 2024, this was originally shown as February 2025.

Annual Comprehensive Financial Report

- Page 68 typo correction of the 1% decrease and 1% increase amounts related to the pension plan sensitivity analysis were in the opposite columns which has been corrected. There were no changes to these amounts.
- Typo on a page number

No changes were made to any dollar amounts in any of the financial statements.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'George R. Sinnamon', is written over a light blue horizontal line.

George R. Sinnamon
Certified Public Accountant