

The Board of Representatives
West Shore Recreation Commission

We are pleased to present this report related to our audit of the financial statements of West Shore Recreation Commission (The Commission) for the year ended December 31, 2016. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for West Shore Recreation Commission's financial-reporting process.

Generally accepted auditing standards (AU-C260, *The Auditor's Communication With Those Charged With Governance*) require that the auditor promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the basic, financial-statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial-reporting process.

Our Responsibilities With Regard to the Financial-Statement Audit

Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated June 5, 2017. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial-Statement Audit

We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practices.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Audit Adjustments

There were audit adjustments made to the original trial balance presented to us to begin our audit. All audit adjustments proposed by us were reviewed and approved by management.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the basic financial statements.

Consultations With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed With Management

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Significant Written Communications Between Management and Our Firm

Significant written communications between our Firm and the management of the Commission, including the representation letter, have been provided to us by management.

Closing

This report is intended solely for the information and use of the Board of Representatives and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to West Shore Recreation Commission.

Camp Hill, Pennsylvania
August 16, 2017