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January 28, 2026

To the Trustees of The Roswell P. Flower Memorial Library

In planning and performing our audit of the financial statements of The Roswell P. Flower Memorial Library as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered The Roswell P. Flower Memorial 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of certain matters that are an opportunity for strengthening internal controls and operating efficiency, as well as one significant deficiency. The following summarizes our comments and recommendations regarding these matters.

#100-01 Significant Deficiency

Reconciliation Procedures
Reconciliations are now being consistently performed, however a few uncleared transactions from previous reporting periods were still persistent on these reconciliations. This resulted in inaccurate bank account balances reported on the general ledger. This comment had been noted in the past few years and has been somewhat fixed but not completely.

D&F notes that management now performs the bank reconciliations on a regular basis after each month-end to ensure the reconciliations are performed consistently. We also discussed how to clear transactions that had been long outstanding from prior periods with management, and noted these have been resolved as of the date of our report.

We would like to thank the staff and management for their support and assistance during the audit.

This information is intended solely for the use of The Board of Trustees of The Roswell P. Flower Memorial Library and others within the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Dauphin & Fantacone CPAs, LLP
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