

**TOWNSHIP OF PENTWATER, MICHIGAN  
ANNUAL FINANCIAL REPORT  
YEAR ENDED MARCH 31, 2021**

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## Township of Pentwater

### Schedule of Findings and Responses

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#### View of Responsible

#### Officials:

The Township Board has evaluated the cost versus benefit of establishing internal controls over the recording, processing, summarizing accounting data and preparing financial statements, and determined that it is in the best interests of the Township to carefully review, approve, and accept responsibility for all nonattest work performed by the external auditors, while continuing to work to improve their internal accounting information and procedures.

Management will work to reduce the number of material audit adjustments to ensure that accounting information is accurate throughout the year.