



November 15, 2024

City Council  
City of Takoma Park, Maryland  
Takoma Park, Maryland

In planning and performing our audit of the financial statements of the City of Takoma Park, Maryland ("the City") as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting ("internal control") as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses, and matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated November 15, 2024 on the basic financial statements of the City of Takoma Park, Maryland.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various City personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

#### STATUS OF PRIOR YEAR RECOMMENDATIONS

None.

#### CURRENT YEAR RECOMMENDATIONS

#### MINUTES

During our audit, we noticed that the City did not have timely minutes prepared or posted on their website.

Recommendation

Under the Maryland Open Meetings Act, municipalities are required to prepare and make their meeting minutes available to the public. The Act stipulates that minutes must be made available for public inspection within a reasonable time after the meeting. While the law does not specify an exact number of days, it is generally interpreted that municipalities should aim to have the minutes prepared and accessible as soon as practicable, often within a few weeks of the meeting.

While there is no explicit deadline mandated by the Open Meetings Act, we recommended that the City, for online posting of the meeting minutes, develop procedures to ensure that the minutes are posted on the website promptly after they are approved, which typically occurs at the next scheduled meeting. This practice promotes transparency and keeps the public informed about local government activities.

*Barbacane, Thornton & Company LLP*

BARBACANE, THORNTON & COMPANY LLP