

**ROBERT E. BROWN II, CPA**

CERTIFIED PUBLIC ACCOUNTANTS  
25 CEMETERY STREET - P.O. Box 230  
Mendon, Massachusetts 01756

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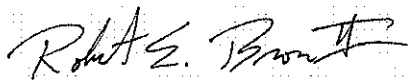
To the Honorable Select Board  
Town of Hopedale, Massachusetts

In planning and performing our audit of the basic financial statements of the Town of Hopedale, Massachusetts, as of and for the fiscal year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weakness have been identified.

This communication is intended solely for the information and use of management, the Select Board, and the Commonwealth of Massachusetts and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully,



Certified Public Accountants

June 29, 2023

**TOWN OF HOPEDALE, MASSACHUSETTS  
MANAGEMENT LETTER  
JUNE 30, 2022**

**TOWN OF HOPEDALE, MASSACHUSETTS  
MANAGEMENT LETTER  
JUNE 30, 2022**

**OTHER POST EMPLOYMENT BENEFITS (OPEB)**

**Comment**

The Town has not provided any funding of other post-employment benefits (OPEB). As of June 30, 2022 the liability is \$57,220,451. With no policy in place to establish the OPEB trust fund to address this liability, the Town's bond rating may be negatively affected in the future.

**Recommendation**

A policy should also be established to fund the trust through the annual operating budget of the General Government and Water & Sewer Enterprise Funds. Additional funding options could include negotiated employee contributions.

**Management Response**

The Town has established a post-employment benefits trust fund, although no funds have been voted into the fund. The Select Board intends to meet with consultant that performed actuary and will work toward establishing a funding mechanism/schedule.

**TOWN OF HOPEDALE, MASSACHUSETTS  
MANAGEMENT LETTER  
JUNE 30, 2022**

**DISASTER RECOVERY PLAN**

**Comment**

We suggest that the Town develop a formal disaster recovery plan.

**Recommendation**

The Town should consider implementing a disaster recovery plan. This plan would coordinate how the Town business would operate if faced with a major computer failure or natural disaster.

- Identify critical functions and personnel for continued operations and recovery.
- Planning for alternative worksites for critical operations.
- Identify and document manual procedures required in the event of loss of data processing systems.

**Management Response**

The Town has taken our recommendation under advisement and plans to implement in the future.

**TOWN OF HOPEDALE, MASSACHUSETTS  
MANAGEMENT LETTER  
JUNE 30, 2022**

PRIOR YEAR COMMENT – RESOLVED IN FY22

AMBULANCE ACCOUNTS RECEIVABLE

**Comment**

In FY21 the Ambulance Accounts Receivable accounts were not maintained or reconciled to the accounts receivable reports.

**Recommendation**

The Ambulance Accounts Receivable account should be maintained and reconciled on a monthly and timely basis. This includes the recording of monthly commitments, monthly insurance abatements and periodic write off of uncollectible accounts. We recommend that the write off uncollectible accounts be voted on by the Select Board.

**TOWN OF HOPEDALE, MASSACHUSETTS  
MANAGEMENT LETTER  
JUNE 30, 2022**

**CYBER SECURITY**

**Comment**

Cyber attacks are increasing every day. Maintaining the integrity of the Town data and computer systems is of the utmost importance.

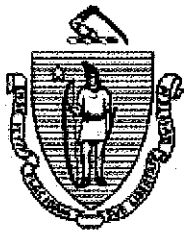
- The Town must protect itself from the theft of data. The Town has particularly sensitive data in it's payroll system, police department and school department.
- The Town must protect itself from losing control of its computer operations. Ransomware crimes are a significant risk to local governments
- The Town should also periodically review the email system and review policies and procedures with employees.

**Recommendation**

We recommend that the Town develop a policy for periodic review of Cyber Security of the Towns records and systems to address all possible threats

**Management Response**

The Town has taken our recommendation under advisement and will undertake such review periodically in the future.



**COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND CABLE**

1000 Washington Street, Suite 600  
Boston, MA 02118-6500  
Telephone: (617) 305-3580  
[www.mass.gov/dtc](http://www.mass.gov/dtc)

MAURA T. HEALEY  
GOVERNOR

KIMBERLEY DRISCOLL  
LIEUTENANT GOVERNOR

YVONNE HAO  
SECRETARY  
EXECUTIVE OFFICE OF  
ECONOMIC DEVELOPMENT  
LAYLA R. D'EMILIA  
UNDERSECRETARY  
KAREN CHARLES  
COMMISSIONER

June 7, 2023

Chairman Board of Selectmen  
Town Hall  
78 Hopedale Street  
Hopedale, MA 01747

Re: License Expiration Notice

Dear Chairman:

Six months ago, the Department of Telecommunications and Cable (Department) notified you that your cable television license (license) with Verizon New England, Inc. expires on 12/5/2025. If either you as the Issuing Authority or Verizon New England, Inc. invoked the formal renewal process, you should have started the ascertainment process to determine your community's cable-related needs and review Verizon New England, Inc.'s performance under the current license.

Even if you and Verizon New England, Inc. have agreed to forgo the formal renewal process, you should have an ascertainment process. By ascertaining your cable needs early in the renewal process, you will benefit from sufficient time to review the proposal submitted by Verizon New England, Inc.. The Department recommends that the Issuing Authority complete its ascertainment process at least twelve months, and no later than six months, prior to the expiration of its cable license.

The Department is available to advise you regarding your duties and rights during the renewal process. While we cannot assist you with substantive negotiations, we would be happy to meet with you and/or your Cable Advisory Committee to discuss procedural requirements. If you would like to schedule a meeting or if you have any questions, please contact the Department at 617-305-3580 or [dte.efiling@mass.gov](mailto:dte.efiling@mass.gov).

Sincerely,

Shonda D. Green  
Department Secretary

# KP | LAW

*The Leader in Public Sector Law*

101 Arch Street, Boston, MA 02110  
Tel: 617.556.0007 | Fax: 617.654.1735  
[www.k-plaw.com](http://www.k-plaw.com)

June 14, 2023

**Lauren F. Goldberg**  
lgoldberg@k-plaw.com

Hon. Glenda Hazard and  
Members of the Select Board  
Hopedale Town Hall  
P.O. Box 7  
Hopedale, MA 01747

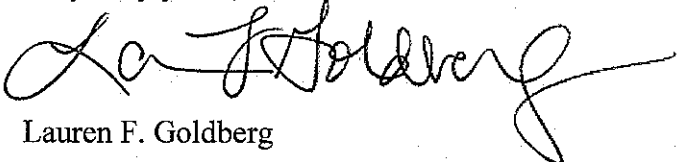
Re: Town Counsel Reappointment

Dear Members of the Select Board:

Thank you for reappointing KP Law, P.C. to the position of Town Counsel. On behalf of KP Law, I would first like to express our appreciation to the Select Board, Interim Town Administrator and Town employees for the privilege of having served the Town as Town Counsel.

As you know, we are committed to the service of municipalities with unparalleled dedication to efficient and cost-effective, personalized service. With KP Law, you are supported by a team of the highest-quality lawyers with specific expertise in the matters the Town faces, with the value added by our record of over four decades of success on behalf of our municipal clients. The KP Law difference is our dedication to our municipal client base. We appreciate the opportunity to continue serving as your Town Counsel. Please contact me or Brian Riley at any time with further questions.

Very truly yours,



Lauren F. Goldberg

LFG/aem  
cc: Interim Town Administrator  
868828/HOPD/0001





THE COMMONWEALTH OF MASSACHUSETTS  
STATE RECLAMATION & MOSQUITO CONTROL BOARD  
**CENTRAL MASSACHUSETTS  
MOSQUITO CONTROL PROJECT**  
111 Otis Street, Northborough, MA 01532 - 2414  
Telephone (508) 393-3055 • Fax (508) 393-8492  
[www.cmmcp.org](http://www.cmmcp.org)



COMMISSION CHAIRMAN  
RICHARD DAY

EXECUTIVE DIRECTOR  
TIMOTHY D. DESCHAMPS

July 18, 2023

Town of Hopedale  
Board of Health  
Hopedale, MA 01747

Central Massachusetts Mosquito Control Project personnel will be in your community to respond to residents' concerns about mosquitoes in their area on the following dates in August:

**July 31, August 7, 14, 21, 28**

**Any of the above dates are tentative**, and all dates are subject to change due to weather conditions, mosquito populations, mosquito virus activity and/or special event spraying. This program will shut down when cool night time temperatures become predominant in the area. A detailed notice about our spray schedule is posted on the CMMCP phone system after 3:30 p.m. each day, and it is also listed on our website at <http://www.cmmcp.org>, click the "2023 Spray Schedule" button on the right.

Requests for service may be recorded by calling the CMMCP office at (508) 393-3055 between 7:00 AM - 3:30 PM, Monday through Friday, or logging on to <http://www.cmmcp.org>. Results of these requests may initiate an application of mosquito insecticides to defined, site-specific areas of town. Such an application may be accomplished by using truck mounted equipment depending on the extent of the application.

Per 333CMR13.03(1)(a): "Wide Area Applications of pesticides and mosquito control applications of pesticides approved by the State Reclamation and Mosquito Control Board shall not be made to private property which has been designated for exclusion from such application by a person living on or legally in control of said property." For more information please check: <http://www.cmmcp.org> and click the "No Spray Info" button on the right.

Please list this information in the local newspapers and on the local cable access channels if possible. Thank you for your assistance.

Sincerely,

*Timothy D. Deschamps*

Executive Director

cc: City/Town Clerk  
Police Department



June 12, 2023

Board of Selectmen  
Town of Hopedale  
78 Hopedale Street  
Hopedale, MA 01747

Dear Chairman and Members of the Board:

We are writing again to share with you the emergency/trouble reporting procedure in the event a **municipal building** experiences problems with downed cable drops, signal transport issues with I-NET or Video Return Lines, Public, Education and Government (PEG) Access channels or to have our technical or construction staff on-site during an emergency.

**MUNICIPAL - EMERGENCY/TROUBLE REPORTING PROCEDURES**

***(Please note the XOC telephone number listed below IS NOT for public dissemination)***

- **STEP 1** Call 1-877-359-1821 (24/7 – XOC)
- **STEP 2** Select Option # 1 - Municipalities, Utilities, Police & Fire
- **STEP 3** Prompted for Reason for call:
  - Option # 1 - Down Wires (will be prompted to enter zip code)
  - Option # 2 – Pole hits, pole transfers or all other Municipal Issues
- **STEP 4** Speak with Rep. and obtain job reference #

The above steps will put you in touch with our Excellence Operations Center (XOC), 24-hours a day, and seven days a week.

Please do not hesitate to contact me with any questions at [Catherine\\_Maloney@comcast.com](mailto:Catherine_Maloney@comcast.com).

Sincerely,

*Catherine Maloney*

Catherine Maloney, Sr. Manager  
Government & Regulatory Affairs



June 22, 2023

Board of Selectmen  
Town of Hopedale  
78 Hopedale Street  
Hopedale, MA 01747

Dear Chairman and Members of the Board:

- We are committed to keeping you and our customers informed about changes to Xfinity TV services. Accordingly please note the following which will occur on or about August 29, 2023, to the Xfinity channel lineup provided in your community:
- The following will move to a new channel location: Local Programming 11/1084 to 6/1070, Local Programming 96/1090 to 9/1075, Local Programming 98/1091 to 22/1076, and Local Programming 1070 to 1071; WSBE (PBS) 9 to 11; WNEU (Telemundo) 95 to 19; WWDP (IND) 81 to 24; QVC 82 to 25; NECN 6 to 48; Jewelry TV 48 to 57; Leased Access 283 to 190.
- The following changes will occur: HBO Zone, 5 Star Max, MovieMax, OuterMax and SHO X BET will no longer be available from Xfinity.
- The following channels will only be available in the channels noted and removed from any 3-digit channels numbers: Leased Access 1096; Leased Access 1099; WGBH World 1146; WGBX Kids 1147; WGBX Create 1148; WSBE Learn 1150; WBZ Start 1165; WBZ Dabl 1166; WBTS Cozi 1171; WBTS 1172; WHDH This TV 1174; WLVI BuzzR 1177; WCVB MeTV 1180; WFXT Comet 1186; WFXT Laff 1187; WNEU TeleXitos 1192; and WUTF LATV 1195.
- The following will move to a new channel location: Disney Channel 24 to 70; Nickelodeon 25 to 71; Freeform 26 to 72; Bravo 57 to 53; Food Network 53 to 54; MSNBC 54 to 40; Travel 40 to 67; History 71 to 66; Hallmark Channel 66 to 73; BBC News 190 to 189; Pursuit Channel 686 to 258; INSP 234 to 83; MLB 269 to 262; ESPN U 286 to 263; NFL Red Zone 287 to 264; Big Ten Network 285 to 269; Screenpix 205 to 330; Screenpix Action 197 to 331; Screenpix Westerns 206 to 332; Screenpix Voices 209 to 333; Starz 321 to 335; Encore 326 to 336; Encore Action 203 to 337; Encore Westerns 207 to 338; and Encore Black 192 to 339.
- The following duplicate channels will no longer be available: TruTV 186; Flix 202; Hallmark 208; EWTN 238; MSNBC 251; NBA TV 599 and NFL Network 715.

Customers are receiving notice of these changes in their bill. Please do not hesitate to contact me with any questions at [Catherine\\_Maloney@comcast.com](mailto:Catherine_Maloney@comcast.com) or 617.279.5880.

Sincerely,

*Catherine Maloney*

Catherine Maloney, Sr. Manager  
Government & Regulatory Affairs

Milford CUU