

From: "Lawrence G. Silver" [REDACTED]
Date: December 3, 2017 at 4:53:09 PM EST
Subject: Re: [EXTERNAL] FW: Town of Dewey Beach Audit Committee Agenda 12-7-17

Interesting because Paul Bauer mentioned that this was the Town's position
Regardless a thorough review of the Town's internal controls is a better approach and will encompass the requisite issues.

Lawrence G. Silver **CPA**

[REDACTED]

From: Gary Persinger [REDACTED]
Sent: Thursday, November 30, 2017 9:01 AM
Subject: RE: Town of Dewey Beach Audit Committee Agenda 12-7-17

As I discussed with you by phone yesterday, I did look into how Larry Silver was left with the impression that the Audit Committee's focus on financial reporting of three departments needed to be revisited. To be clear, neither the Town Council nor the Town's legal counsel has determined that "that due to the "lawsuit" and "whistleblower" claims that the letter as drafted could be deemed to "target" this group. His impression may be based on a conversation with one Commissioner, and if so, does not represent a decision by the Town Council nor advice from legal counsel.

From: Lawrence G. Silver [REDACTED]
Sent: Tuesday, November 28, 2017 2:36 PM
To: [REDACTED]
Subject: Fwd: Town of Dewey Beach Audit Committee Agenda 12-7-17

FYI

The AUP letter is again being revised (third version) as the letter currently focuses solely on the financial reporting of three departments (police,Lifesaving and building supervisor). I have been informed by " the Town" that due to the "lawsuit" and " whistleblower" claims that the letter as drafted could be deemed to " target" this group.
I have discussed this with Roy at TGM (late yesterday afternoon)and the AUP may now be more in the form of an overall internal control review of the Town's financial reporting.
Once TGM and I agree on a third draft , I will send that version to the group in preparation for our meeting next Thursday.

Thank you for your patience.

Lawrence G. Silver **CPA**

[REDACTED]