

Management  
Revenue Authority of Prince George's County, Maryland  
Largo, Maryland

In planning and performing our audit of the financial statements of Revenue Authority of Prince George's County (the Authority) as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority'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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. A separate communication dated November 20, 2017 contains our written communication of significant deficiencies in the Authority's internal control. This letter does not affect our communication dated November 20, 2017.

#### Alternative Investment

The Authority invested funds for equity interest in a development project owned and managed by a third-party. Such an arrangement constitutes an alternative investment for which there are no observable inputs available to determine the fair value of the investment. The Authority should be aware of these circumstances and carefully monitor the project in order to assess factors that could negatively impact the investment value and require recognition of an impairment loss.

#### Cash Handling

The Authority functions similarly to a bank related to its cashier windows and internal transfers of cash to and from the vault. Given the susceptibility of cash to theft, we recommend that management incorporate banking processes referred to as "dual control" in which vault access and cash transfers must be done under the control of two employees. Such enhancements to the Authority's processes will limit the opportunity for cash to be stolen.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Authority 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.

This communication is intended solely for the information and use of management, and others within the Authority, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
November 20, 2017