

**PIONEER VALLEY TRANSIT AUTHORITY**  
**(A Component Unit of the Massachusetts**  
**Department of Transportation)**

**Management Letter**

**June 30, 2025**

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To the Advisory Board of the  
**PIONEER VALLEY TRANSIT AUTHORITY**  
2808 Main Street  
Springfield, MA 01107

Dear Members of the Advisory Board:

In connection with our audit of the financial statements of the Pioneer Valley Transit Authority, a component unit of the Massachusetts Department of Transportation, as of June 30, 2025, we have made a review of the Authority's accounting procedures and internal control. While the primary objective of such a review is to afford us a basis of determining the scope of our audit procedures, it nevertheless presents us with an opportunity to submit, for the Authority's consideration, suggestions for changes in procedures, which, in our opinion, would strengthen internal control or contribute to the improvement of operating efficiency.

The comments and recommendations in this letter are based upon observations made in the course of such review. The review was not designed for the purpose of expressing an opinion on the internal accounting control, and it would not necessarily disclose all weaknesses in the system.

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.

We would like to express our thanks and appreciation to the Authority and its personnel for the cooperation given us during the course of our audit.

Sincerely,

ADELSON & COMPANY PC

September 19, 2025

## **Comments and Recommendations**

1. During our audit, we noted that capital assets additions are not entered into the fixed asset module on a timely basis.

### **Recommendation:**

We recommend that the Authority establish a process to ensure that capital asset additions are entered into the fixed asset module on a timely basis once the purchases are finalized and properly classified. In addition, the fixed asset module should be reconciled to the general ledger on a monthly basis, with the reconciliation documented and retained as part of the Authority's month-end close.

### **Action Taken:**

Last year, the integration between the Fixed Asset module and the Accounts Payable module was not functioning as intended. However, the most recent upgrade to our accounting system (Abila) appears to have resolved this issue. As a result, our Accounts Payable Specialist should now be able to enter assets directly into the Fixed Asset module at the time payable invoices are recorded in the system. Additionally, the Controller will perform monthly reconciliations of Fixed Asset additions against the General Ledger on a monthly basis.

## **Status of Prior Year Recommendations**

1. Modified and repeated as Item #1.
2. As recommended, the Authority has reviewed and implemented GASB No. 101 and 102 for fiscal year 2025.