

COLUMBIA COUNTY CAPITAL RESOURCE CORPORATION
ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL CONTROL
STRUCTURE AND PROCEDURES

The management of the Corporation is responsible for establishing and maintaining adequate internal control over financial reporting. Internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for the external reporting purposes in accordance with accounting principles generally accepted in the United States of America. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Management has assessed the effectiveness of the Corporation's internal control over financial reporting as of December 31, 2016, and has concluded that based on its assessment, the Corporation's internal control over the financial reporting was effective as of December 31, 2016.