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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITORS' REPORT

To the Chairman and the Board
of Columbia County Industrial Development Agency:

We have audited, in accordance with auditing standards generally accepted in the United States of
America and the standards applicable to financial audits contained in Government Auditing Standards
issued by the Comptroller General of the United States, the financial statements of Columbia County
Industrial Development Agency as of and for the year ended December 31, 2017, and the related notes to
the financial statements, which collectively comprise Columbia County Industrial Development Agency's
basic financial statements, and have issued our report thereon dated March 27, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Columbia County
Industrial Development Agency's internal control over financial reporting (internal control) to determine
the 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
Columbia County Industrial Development Agency's internal control. Accordingly, we do not express an
opinion on the effectiveness of Columbia County Industrial Development Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow
management or employees in the normal course of performing their assigned functions, to prevent, or
detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination
of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement
of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A
significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less
severe than a material weakness, yet important enough to merit attention by those charged with
governance.

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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Columbia County Industrial Development Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattison, Koskey, Howe & Bucci, CPAs, P.C.

Valatie, New York
March 27, 2018