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MANAGEMENT COMMENT LETTER

County Legislature
County of Oswego
Oswego, New York

In planning and performing our audit of the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Oswego (the County), for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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.

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

Current and Prior Year Comment

Department Internal Control Reviews

As part of our current and prior year audit procedures, we performed a review of internal control at various departments. During the current year, we reviewed the Department of Real Property. During our prior year audit, we reviewed the Department of Personnel. We have updated the current status of our recommendations in a separate memo.

We would like to thank you for the opportunity to serve the County. We would also like to thank the County's staff for their assistance and the courtesies extended to us during our audit.

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

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September 23, 2014
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