



**BARONE, HOWARD & Co., CPAs, PC**  
*Certified Public Accountants and Consultants*

March 23, 2018

The Members of the Board of Directors and Management  
Herkimer County Industrial Development Agency  
320 Prospect Street  
Herkimer, New York 13350

Ladies and Gentlemen:

In planning and performing our audit of the financial statements of Herkimer County Industrial Development Agency as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered Herkimer County Industrial Development Agency's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 financial statement 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 significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not note any deficiencies that constitute material weaknesses.

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

We appreciate the cooperation and the assistance we received during the course of the audit.

Very truly yours,

  
BARONE, HOWARD & Co., CPAs, PC  
New Hartford, New York