

Certified Financial Audit for Herkimer Industrial Development Agency  
 Fiscal Year Ending: 12/31/2019

Run Date: 04/27/2020  
 Status: CERTIFIED  
 Certified Date : 04/27/2020

**Financial Documents**

Question	Response
1. Attach the independent audit of the Authority's financial statements.	N/A

URL (If Applicable)	Attachments
<a href="http://www.herkimercountyida.org/qdynamo/download.php?docid=1479">http://www.herkimercountyida.org/qdynamo/download.php?docid=1479</a>	Attachment Included

Question	Response
2. Has the Authority's independent auditor issued a management letter to the Authority in connection with its audit of the Authority's financial statements?	Yes

URL (If Applicable)	Attachments
<a href="http://www.herkimercountyida.org/qdynamo/download.php?docid=1480">http://www.herkimercountyida.org/qdynamo/download.php?docid=1480</a>	Attachment Included

Question	Response
3. Has the Authority's independent auditor issued a Report on Internal Controls Over Financial Reporting to the Authority?	Yes

URL (If Applicable)	Attachments
<a href="http://www.herkimercountyida.org/qdynamo/download.php?docid=1481">http://www.herkimercountyida.org/qdynamo/download.php?docid=1481</a>	Attachment Included

Question	Response
4. Attach any other communication required or allowed by government auditing standards issued by the Comptroller General of the United States to be issued by the Authority's independent auditor in connection with its annual audit of the Authority's financial statements.	

URL (If Applicable)	Attachments

**Additional Comments**

The required independent auditor's report was received late by our agency. Due to circumstances out of our control during the COVID-19 pandemic and restrictions that are in place, the auditing firm was unable to complete the audit on time primarily due to the inability to access information needed as they were working remotely as mandated by Executive Order.