

February 23, 2019

Joseph Johnson, Chairman
Oneida County Sports Facility Authority
800 Park Avenue
Utica, New York

I have audited the financial statements of the Oneida County Sports Facility Authority, (the Authority), for the year ended December 31, 2018, and I will issue my report thereon dated February 28, 2019. Professional standards require that I provide you with information about our responsibilities under generally accepted auditing standards and, *Governmental Auditing Standards*, as well as certain information related to the planned scope of my audit. I have communicated such information in my letter to you dated January 30, 2019. Professional standards also require that I communicate to you the following information related to the audit.

Significant Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by The Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

6

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated February 23, 2019.

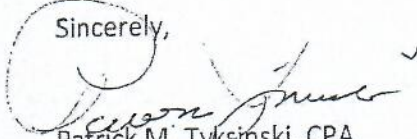
Other Audit Findings or Issues

With respect to certain transactions performed within The Authority I could not find any authority which allowed them to take place. Specifically, transactions within the Stop DWI project. The application of the 'Stop DWI' baseball tournament could find acceptance under the Powers of The Authority, which states in paragraph 5, section 2052-D POWERS OF THE AUTHORITY, (New York Public Authorities Law), "To develop, construct, operate, maintain, or contract for the operation, maintenance or management of Murnane Field:...". However, within the Stop DWI program monies are given out to various organizations in what is termed 'mini grants'. It is the application of these grants which I could not find authority for in The Authority's legislative documents. Nor, in communications with The Authority's personnel could I find any changes within the by-laws which allowed this.

Management is responsible for the carrying out of the powers granted to The Authority. Deviation from these powers should only occur through prescribed legislative changes.

This information is intended solely for the use of The Oneida County Sports Facility Authority and its management and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,


Patrick M. Tyksinski, CPA