



**grossman st. amour**  
CERTIFIED PUBLIC ACCOUNTANTS PLLC

March 16, 2026

Operation Oswego County, Inc. and Operation Oswego County Foundation, Inc.  
Oswego, New York

To Management and the Board of Directors:

In planning and performing our audit of the financial statements of Operation Oswego County, Inc. and Operation Oswego County Foundation, Inc. (the Organizations) as of and for year ended December 31, 2025, 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, we considered the Organizations' internal control over financial reporting (internal control) as a basis for designing 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 the Organizations' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organizations' 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 a 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*: The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*: The future event or events are likely to occur.

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 over financial reporting that we consider to be material weaknesses. However, material weaknesses that may exist have not been identified.

During our audit, we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The comments and suggestions are described in Appendix I.

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

*Grossman St Amour CPAs*

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**Appendix I**  
**Opportunities for Strengthening Internal Control and Operating Efficiency**

**Year-End Financial Reporting**

We identified year-end adjustments that had not been recorded by management or that had been calculated inaccurately. These adjustments related to year-end accruals and the reconciliation of beginning net position to the prior year's audited financial statements.

We recommend that management implement a more robust review process over account reconciliations and supporting schedules prior to the commencement of the audit. Strengthening these review procedures will help promote greater accuracy, consistency and completeness in the financial statements.

***Management Response:***

Management understands the importance of accurate interim financial statements and year end accruals. Numerous improvements in financial statement integrity, review steps and reconciliations have been implemented in recent years. At year-end 2025, several atypical circumstances contributed to the underlying matters referenced. Processes and procedures have been developed to accommodate such circumstances in the future.