

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Generally Accepted Auditing Standards

Board of Trustees
Oneida County Sports Facility Authority

I have audited the financial statements of the Oneida County Sports Facility as of, and for the year ended December 31, 2024, which collectively comprise the Organization's basic financial statements and have issued my report thereon dated February 28, 2025. I conducted my audit in accordance with auditing standards generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Oneida County Sports Facility's internal control over financial reporting as a basis for designing my auditing procedures for purposes of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Oneida County Sports Facility's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Oneida County Sports Facility's internal control over financial reporting.

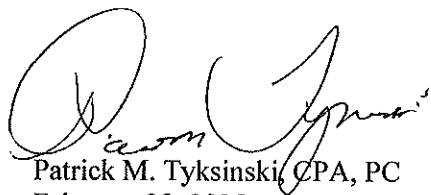
My consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. During my examination of the financial statements no material weaknesses or other deficiencies were found that I consider to be significant deficiencies.

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. I consider the deficiencies described in the accompanying schedule of findings and recommendations to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Oneida County Sports Facility's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Generally Accepted Auditing Standards*.

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

A handwritten signature in black ink, appearing to read "Patrick M. Tyksinski". The signature is fluid and cursive, with a large initial "P" and "T".

Patrick M. Tyksinski, CPA, PC

February 28, 2025

New Hartford, New York