



OCRRA
100 Elwood Davis Road
North Syracuse, NY 13212-4312
(315) 453-2866 • Fax (315) 453-2872

March 11, 2020

Grossman St. Amour CPAs, PLLC
110 West Fayette Street
Syracuse, New York 13202

This representation letter is provided in connection with your audits of the basic financial statements of the Onondaga County Resource Recovery Agency (OCRRA) as of March 11, 2020 and for the December 31, 2019 and 2018 years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of OCRRA in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, having made such inquiries, as we considered necessary for the purpose of appropriately informing ourselves as of March 11, 2020:

Financial Statements

- 1) We have fulfilled our responsibilities, discussed at the audit committee meeting on February 13, 2020 and in the engagement letter dated January 14, 2020, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
- 2) The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- 6) We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- 7) We have a process to track the status of audit findings and recommendations, if any.
- 8) We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 9) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 10) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- 11) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 12) We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 13) With regard to items reported at fair value:
 - a) The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b) The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c) The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d) There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- 14) All funds and activities are properly classified.
- 15) All components of net position are properly classified and, if applicable, approved.
- 16) Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed and net position is properly recognized under the policy.
- 17) Special items and extraordinary items have been properly classified and reported.
- 18) Deposit and investment risks have been properly and fully disclosed.
- 19) Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- 20) All required supplementary information is measured and presented within the prescribed guidelines.
- 21) Non-exchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
- 22) With regard to pensions and OPEB:
 - a) We believe that the assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b) We are unable to determine the possibility of a withdrawal liability from the New York State Employee Retirement Plan (NYS ERS) plan, of which we are a sponsor and are not currently contemplating withdrawing from the NYS ERS plan.
 - c) Increases in benefits, elimination of benefits and all similar amendments, if any, have been disclosed in accordance with U.S. GAAP.

Information Provided

- 23) We have provided you with:
 - a) Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the basic financial statements referred to above, such as records, documentation, meeting minutes, and other matters;
 - b) Additional information that you have requested from us for the purpose of the audit; and
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 24) All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 25) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 26) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management;

- b) Employees who have significant roles in internal control; or
 - c) Others where the fraud could have a material effect on the financial statements.
- 27) We have no knowledge of any allegations of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors, regulators, or others.
- 28) We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 29) We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- 30) We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- 31) We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 32) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- 33) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- 34) OCRRA has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 35) We have no guarantees, whether written or oral, under which OCRRA is contingently liable.
- 36) We have disclosed to you all nonexchange financial guarantees (if any), under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- 37) We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions.
- 38) There are no:
- a) Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b) Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
- 39) OCRRA has satisfactory title to all owned assets, and there are no liens on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- 40) We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 41) We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to

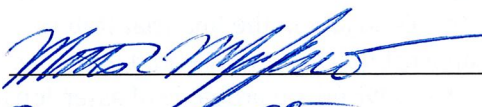
volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

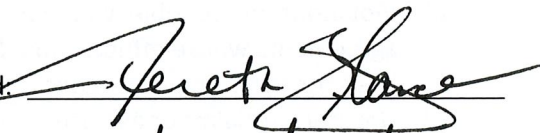
- 42) The information provided by New York State, which was utilized in calculation of the GASB 68 Net Pension Liability (Asset) for the New York State Employee Retirement Plan was complete and accurate.

Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
- b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with auditing standards generally accepted in the United States of America.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. We believe that all significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- e. When the required supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the required supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- f. We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- g. We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Signed: 
Title: Business Officer

Signed: 
Title: Executive Director