inseroco
Certified Public Accountants

MANAGEMENT COMMENT LETTER

The Chairman and Members
of the County Legislature
County of Tioga
Owego, New York

In planning and performing our audit of the financial statements of the governmental activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Tioga (the County) as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the County's 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's 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 County's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

OTHER MATTER

Current Year Finding

Purchase Orders

Finding:
During our current year audit, 34 of 35 applicable department of social services cash disbursements examined had purchase orders which were completed after the purchase had been made and the invoice received.

Recommendation:
We recommend County management emphasize the need for completing purchase orders prior to a purchase and adopt consequences for not completing purchase orders.

We would like to thank you and your staff for the cooperation and support given to us during the course of the audit. We appreciate the opportunity to be of service to you and look forward to our continued involvement.

This communication is intended solely for the information and use of the County Legislature and management of the County of Tioga and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

Insero & Co. CPAs, LLP

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
September 16, 2025