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MEMBERS OF:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:  
NEW YORK STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

April 17, 2018

To the Board of Directors  
New York State Association of  
County Health Officials, Inc.

We have audited the financial statements of New York State Association of County Health Officials, Inc. (“NYSACHO”) for the year ended December 31, 2017, and have issued our report thereon dated April 17, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 1, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by New York State Association of County Health Officials, Inc. 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 the year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements.

The financial statements disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us 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. Our proposed adjustments are attached to this letter.

*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. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated April 17, 2018.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements, our a determination of the type of auditor's opinion that may be expressed on those statements, or professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of New York State Association of County Health Officials, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



**CUSACK & COMPANY, CPA'S LLC**

**NYS ASSOC OF COUNTY HEALTH OFFICIALS**

**Adjusting Journal Entries**

January 1, 2017 - December 31, 2017

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
<b>Adjusting Journal Entries</b>							
04/13/18		4075	CORRECT UNREALIZED GAIN				0.00
		4070	UNREALIZED GAIN/LOSS INVESTMENT INCOME		5,217.24		
04/13/18			ADJUST OPENING NET ASSETS AND DEPREC				1,721.41
		1550	ACCUMULATED DEPRECIATION		7,332.14		
		5246	DEPRECIATION		1,333.00		
		3200	NET ASSETS		4,454.22		
		1500	OFFICE EQUIPMENT			10,064.95	
		4080	MISCELLANEOUS INCOME			3,054.41	
04/13/18	1		CLIENT ADJUSTMENT				724.18
		2160	DEFERRED GRANT REVENUE		42,872.20		
		1100	ACCTS/GRANTS RECEIVABLE			42,872.20	
		2190	ACCRUED VACATION		724.18		
		5001	SALARIES			724.18	
<b>Totals for Adjusting Journal Entries</b>					<u>61,932.98</u>	<u>61,932.98</u>	<u>2,445.59</u>
<b>Report Totals</b>					<u>61,932.98</u>	<u>61,932.98</u>	<u>2,445.59</u>

Journal Entry count = 3