



December 13, 2018

To the Board of Directors
Albany CSO Pool Communities Corporation
Albany, New York

In planning and performing our audit of the financial statements of the Albany CSO Pool Communities Corporation (the Corporation), as of and for the year ended September 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Corporation's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weakness.

Additionally, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters.

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

Very truly yours,

A handwritten signature in black ink that reads "WEST & COMPANY CPAs PC". The signature is written in a cursive, flowing style.

WEST & COMPANY CPAs PC

Albany CSO Pool Communities Corporation

Management Letter Comments

September 30, 2018

Prior Year Comments:

Unrecorded Grant Activity

Prior Condition: The Corporation did not record grant revenue and expenses from July 1, 2017 through September 30, 2017.

Status: This condition was corrected as of September 30, 2018.

Disbursement Approvals

Prior Condition: Our testing of a sample of the Corporation's disbursements during the year ended September 30, 2017 found one disbursement which lacked the Treasurer's approval and one disbursement which lacked the Administrator's approval.

Status: This condition was corrected as of September 30, 2018.