Cooper Arias, LLP
Accounting & Accountability

March 9, 2016

To the Supervisor and the
Town Board of the Town of North Salem
266 Titicus Road
North Salem, NY 10560

In planning and performing our audit of the financial statements of the Town of North Salem as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of North Salem's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements in accordance with *Government Auditing Standards*, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of North Salem's internal control.

The management of the Town of North Salem is responsible for establishing and maintaining an internal control structure. An internal control system consists of five elements: the control environment, risk assessment, information and communication, monitoring, and control activities. Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. This letter does not affect our report dated March 9, 2016 on the financial statements of the Town of North Salem. Our comments are summarized as follows:

Certain matters involving the internal control structure and its operation, of a more routine nature, have been discussed verbally with the appropriate administrative personnel.

Management has addressed our previous written recommendations.

In conclusion, we would like to thank the Staff who assisted us during our examination, and provided us with all the necessary records.

Very truly yours,

Cooper Arias LLP

Cooper Arias, LLP

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