



# MAILLIE, FALCONIERO & COMPANY, LLP

*Certified Public Accountants and Business Counselors*

www.maillie.com

PO Box 680  
Oaks, PA 19456-0680  
610-935-1420  
Fax: 610-935-1632

D. Scott Detar  
John J. Crenny, Jr.  
James M. Powers  
Glenn B. Bachman  
Raymond T. Mock  
Robert L. Caruso  
Edward J. Furman  
Robert L. Boland  
Robert M. Manero  
Donald J. Pierce  
Richard A. Flanagan IV  
Craig S. Springer  
Robert C. Hershey, Jr.  
Gregory J. Shank

November 4, 2011

To the Members of the Board  
City of York General Authority  
York, Pennsylvania

In planning and performing our audit of the financial statements of the City of York General Authority (a component unit of the City of York, Pennsylvania) for the year ended December 31, 2010, we considered the City of York General Authority's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, 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 regarding those matters. This letter does not affect our report dated November 4, 2011, on the financial statements of the City of York General Authority.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Authority personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We wish to thank the Authority for the opportunity to be of service in these matters. We would like to thank the staff for the many courtesies extended to us during the course of our audit.

Very truly yours,

MAILLIE, FALCONIERO & COMPANY, LLP  
*Certified Public Accountants and  
Business Counselors*

## RECOMMENDATIONS

### Authority Books

As reported in the prior year recommendation letter, the Authority does not maintain a complete separate set of self-balancing books and records. The Authority prepares a summary net income statement; however, a full financial statement that includes balance sheet and income statement accounts is not maintained. The Authority utilizes a consultant to combine this information and create a full general ledger at year-end.

We recommend the Authority maintain a self-balancing trial balance, including the operating accounts as well as the trust accounts. This will provide an important tool for management, as they will be able to produce a financial statement or trial balance to enable the Authority to review the current results of operations at any time throughout the year.