

REPORT OF THE ELECTED CITY AUDITOR

Matthew J. Driscoll, Mayor
City of Syracuse, New York

Bea Gonzalez, President Common Council
City of Syracuse, New York

Members of the Common Council
City of Syracuse, New York

John T. Cowin, Chief of Fire
City of Syracuse, New York

We have audited the accompanying Schedule of Revenue, Expenditures, and Changes in Fund Balance of the Department of Fire's Regional Training Center of the City of Syracuse for the fiscal year ended June 30, 2003. This schedule is the responsibility of management; our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit in accordance with Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States and Standards for the Professional Practice of Internal Accounting. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Revenue, Expenditures, and Change in Fund Balance is free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedule of Revenue, Expenditures, and Change in Fund Balance referred to above presents fairly, in all material respects the results of operations of the City of Syracuse's Department of Fire, Regional Training Center for the fiscal year ended June 30, 2003, in conformity with U.S generally accepted accounting principles.

This report is intended solely for the information of the Mayor, the Common Council and the Department of Fire's Regional Training Center of the City of Syracuse, New York. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Philip J. LaTessa
City Auditor

January 23, 2004
Syracuse, New York