

October 25, 2012

To Sheriff Ray Allen
Grand Isle County Sheriff's Department

We have audited the financial statements of the business-type activities of the Grand Isle County Sheriff's Department for the period of August 10, 2011 to June 30, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing, as well as certain information related to the planned scope and timing of our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 1, 2012 our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on August 23, 2012.

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 the Department 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 period ended June 30, 2012. We noted no transactions entered into by the governmental unit 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 used by management

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 known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Attached is a schedule summarizing corrected misstatements of the financial statements.

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 October 25, 2012.

Management Consultations with Other Independent Accountants

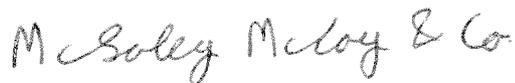
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our 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 governmental unit'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 management of Grand Isle County Sheriff's Department 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 cursive script that reads "McSoley McCoy & Co".

McSoley McCoy & Co.

Grand Isle County Sheriff's Department
 Corrected Misstatements
 June 30, 2012

Record transaction for the sale of a vehicle.

44300	Other - Gain on Sale of Assets	\$ 14,500	
16050	Accumulated Depreciation	12,946	
76000	Depreciation Expense	480	
76500	Gain/Loss on Sale of Assets	844	
16040	Vehicles		\$ 28,770

Record current year depreciation expense.

76000	Depreciation Expense	37,810	
16050	Accumulated Depreciation		37,810

To record revenue to the correct period.

12000	Accounts Receivable	23,494	
41210	Contracts - Alburg		5,786
41220	Contracts - Grand Isle		6,074
41230	Contracts - Isle La Motte		1,508
41240	Contracts - North Hero		3,022
41250	Contracts - South Hero		7,104

To record expenses to the correct period.

57265	Vehicle Expense - Oil & Gas	4,261	
20001	Accounts Payable		4,261