

THOMAS P. DiNAPOLI
STATE COMPTROLLER



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ALBANY, NEW YORK 12236

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

July 19, 2019

Mr. Henry Wojtaszek
President and Chief Executive Officer
Western Regional Off-Track Betting Corporation
8315 Park Drive
Batavia, New York 14020

Dear Mr. Wojtaszek:

The Division of Local Government and School Accountability of the Office of the State Comptroller has selected the Western Regional Off-Track Betting Corporation (WROTB) for an audit. The audit will focus on an evaluation of WROTB's internal controls over its financial operations.

We plan to begin audit fieldwork shortly and will contact you to schedule an entrance conference and to identify those officials and staff who should attend this meeting. At the entrance conference, WROTB officials will be able to ask questions about this audit and about the resources the auditors will need. Once the audit is underway, our audit staff will be available to meet with any WROTB officials, including individual board members, at any time during audit fieldwork.

We recognize that an audit places additional demands on you and your staff and we will do our best to minimize disruption to your day-to-day operations. We have enclosed a copy of our publication, Understanding the Audit Process, which explains how we conduct our audits.

At the conclusion of our audit, we will report on the audit's results and provide recommendations to help improve your Corporation's operations. As a key WROTB official, you will have a role in monitoring any corrective action that needs to be taken as a result of this audit. Therefore, please feel free to ask questions about the audit at the entrance conference and about the audit's progress at any time during the audit engagement. If you have any questions at this time, please contact Principal Examiner Nicole Tomsen at (716) 847.3647 or by email ntomsen@osc.ny.gov.

Sincerely,

A handwritten signature in black ink that reads "Jeffrey D. Mazula".

Jeffrey D. Mazula
Chief Examiner of Local Government and
School Accountability

Enclosure

cc: Richard Bianchi, Chairman - Board of Directors
Michael Nolan, Chief Operating Officer
Jacquelyne Leach, Chief Financial Officer