



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH CORPORATION INVESTMENT POLICY

To the Board of Directors  
Nassau County Local Economic Assistance Corporation  
Mineola, New York

We have examined the Nassau County Local Economic Assistance Corporation's (the "Corporation"), a component unit of the County of Nassau, New York, compliance with the Corporation's investment policy during the period January 1, 2014 through December 31, 2014. Management is responsible for the Corporation's compliance with those requirements. Our responsibility is to express an opinion on the Corporation's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Corporation's compliance with specified requirements.

In our opinion, the Corporation complied, in all material respects, with the aforementioned requirements during the period January 1, 2014 through December 31, 2014.

This report is intended solely for the information and use of the Board of Directors, Audit Committee, management of the Corporation, the County of Nassau, Authority Budget Office, and the New York State Comptroller's Office and is not intended to be and should not be used by anyone other than these specified parties.

*Albrecht, Viggiano, Zureck & Co., P.C.*

Hauppauge, New York  
March 27, 2015

PERSONAL SERVICE. TRUSTED ADVICE. 

ALBRECHT, VIGGIANO, ZURECK & COMPANY, P.C.

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