

**SENECA COUNTY ECONOMIC
DEVELOPMENT CORPORATION**

SENECA COUNTY, NEW YORK

**COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT**

For Year Ended December 31, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

March 11, 2022

To the Board of Directors
Seneca County Economic
Development Corporation
Seneca County, New York

In planning and performing our audit of the combined financial statements of the Seneca County Economic Development Corporation, New York as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Seneca County Economic Development Corporation, New York's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Corporation's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Prior Year Recommendation:

The following prior year recommendation has been implemented to our satisfaction:

1. The Corporation no longer manages the Sampson Veterans Memorial Cemetery.

This communication is intended solely for the information and use of management, the Board of Directors, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Rochester, New York
March 11, 2022

Mengel, Metzger, Barr & Co. LLP