

**SENECA COUNTY  
INDUSTRIAL DEVELOPMENT AGENCY  
A Component Unit of Seneca County**

**NEW YORK**

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

**For Year Ended December 31, 2023**



**BUSINESS  
ADVISORS  
AND CPAS**



BUSINESS  
ADVISORS  
AND CPAS

March 18, 2024

To the Board of Directors  
Seneca County Industrial Development Agency  
A Component Unit of Seneca County, New York

In planning and performing our audit of the basic financial statements of the Seneca County Industrial Development Agency, a Component Unit of Seneca County, New York as of and for the year ended December 31 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered Agency’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency’s internal control. Accordingly, we do not express an opinion on the effectiveness of Agency’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

**Current Year Deficiencies in Internal Controls:**

There were no current year deficiencies.

**Prior Year Recommendation:**

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

1. All Agency deposits were properly collateralized.

This communication is intended solely for the information and use of management, the Board, 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.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
March 18, 2024