

**COUNTY OF MONROE  
INDUSTRIAL DEVELOPMENT AGENCY**

**A Discretely Presented Component Unit  
of the County of Monroe**

**ROCHESTER, 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 20, 2024

To the Board of Directors  
County of Monroe Industrial  
Development Agency  
A Discretely Presented Component Unit of the County of Monroe  
Rochester, New York

In planning and performing our audit of the financial statements of the County of Monroe Industrial Development Agency, A Discretely Presented Component Unit of the County of Monroe, Rochester, 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, we considered the County of Monroe Industrial Development Agency’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County of Monroe Industrial Development Agency’s internal control. Accordingly, we do not express an opinion on the effectiveness of County of Monroe Industrial Development 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 Control:**

There were no current year deficiencies.

**Prior Year Recommendations:**

There were no prior year recommendations.

This communication is intended solely for the information and use of management, the Executive 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 20, 2024