

**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, 2020**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

March 19, 2021

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, 2020, 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.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of County of Monroe Industrial Development Agency'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. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Current Year deficiency in Internal Control:**

There were no current year deficiencies.

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

**Prior Year Recommendation:**

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

1. The Corporation updated its handbook to address current practices during the year ended December 31, 2020.

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 19, 2021