

To the Board of Directors  
Fayetteville Area Convention and Visitors Bureau, Inc.  
Fayetteville, North Carolina

In planning and performing our audit of the financial statements of the Fayetteville Area Convention and Visitors Bureau, Inc. (the "Bureau"), a component unit of the County of Cumberland, North Carolina, as of and for the years ended June 30, 2019 and 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Bureau'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bureau's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bureau'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, such that there is a reasonable possibility that a material misstatement of the Bureau's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

#### **OTHER MATTER**

During the process described above, we identified a matter that we believe is an opportunity to improve controls, financial reporting or administrative procedures. This matter is summarized below.

In accordance with your request, we assisted in the preparation of the Bureau's financial statements and footnote disclosures in accordance with accounting principles generally accepted in the United States of America. An effective system of internal controls contemplates that management can prepare financial statements, complete with appropriate disclosures, that are fairly presented in accordance with accounting principles generally accepted in the United States of America.

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

Cherry Bekaert LLP

Fayetteville, North Carolina  
August 25, 2019