

**ONTARIO COUNTY FOUR SEASONS LOCAL
DEVELOPMENT CORP.**

ADVISORY COMMENT LETTER

SEPTEMBER 30, 2023





BUSINESS
ADVISORS
AND CPAS

December 7, 2023

To Management and the Board of Directors of
Ontario County Four Seasons Local Development Corp.,

In planning and performing our audit of the financial statements of Ontario County Four Seasons Local Development Corp. as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Ontario County Four Seasons Local Development Corp.'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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Ontario County Four Seasons Local Development Corp.'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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 that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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We would like to express our appreciation for the courtesies extended to us by management and their staff. Should you have any questions or comments, please contact Jackie Lee.

The purpose of this communication is solely to describe the scope of our testing of internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ontario County Four Seasons Local Development Corp.'s internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,

Mengel, Metzger, Barr & Co. LLP

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