

Barone • Siciliano

& Company • P.C.

November 25, 2013

CERTIFIED PUBLIC ACCOUNTANTS

To: The Governing Board
Ontario County Four Seasons Local Development, Inc.
d/b/a Finger Lakes Visitors Connection

In planning and performing our audit of the financial statements of Ontario County Four Seasons Development, Inc. as of and for the fiscal year ending September 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting 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 purposes of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 a material weakness or significant deficiencies and, therefore, material weakness or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Lack of Evidence Supporting Approval for Invoices Paid:

Lack of proper authorization in paying invoices could result in misappropriation of assets, including fraud by management and staff. During the audit of the prior fiscal year, the prior auditors detected a weakness in the approval process of paying bills. During our fieldwork for the fiscal year ending September 30, 2013, we tested invoices for proper approval and authorization of vendors invoices to be paid and, accordingly, management has corrected this weakness.

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



Barone, Siciliano & Co. PC

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