

Cayuga County Development Corporation FY 2021 AUDIT

AUDIT MANAGEMENT LETTER

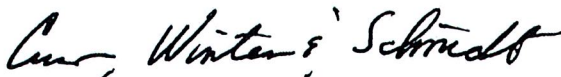
**To the Members of Management of
Cayuga County Development Corporation**

In planning and performing our audit of the financial statements of Cayuga County Development Corporation (the Corporation), a blended component unit of the County of Cayuga, New York (the County) as of and for the year ended December 31, 2021, we considered the Corporation's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on the internal control.

During our audit, we become aware of a few matters that are opportunities for strengthening compliance to applicable law and accuracy of supporting documentation. This letter does not affect our report dated March 8, 2022 on the basic financial statements of the Corporation.

We have already discussed these comments and suggestions with Corporation personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of the Board of Cayuga County Development Corporation and management, and is not intended to be, and should not be, used by anyone other than these specified parties.



Cuomo, Winters & Schmidt, CPAs, PLLC
East Syracuse, NY

March 8, 2022