

*Sovie  
& Bowie C.P.A., P.C.*  
*Certified Public Accountants*

Peter J. Sovie, C.P.A.  
Thomas E. Bowie, C.P.A.

Charlene A. Fisk, C.P.A.  
Elizabeth A. Bush, C.P.A.  
Catherine A. Satterley, C.P.A.  
Karen M. Christie, C.P.A.

167 Polk St., Suite 340  
Watertown, New York 13601-2764  
Telephone: (315) 788-7690  
Fax: (315) 788-0966  
E-mail: [sovie@sovie-bowie.com](mailto:sovie@sovie-bowie.com)  
[www.sovie-bowie.com](http://www.sovie-bowie.com)

Board of Directors  
County of Lewis Industrial Development Agency  
Lowville, New York

In planning and performing our audit of the financial statements of County of Lewis Industrial Development Agency for the year ended May 31, 2009, we considered the Agency's internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control.

However, during our audit, we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. We previously reported on the Agency's internal control structure in our report dated August 10, 2009. This letter does not affect our report dated August 10, 2009 on the financial statements of County of Lewis Industrial Development Agency.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with Agency personnel, and we will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Our comment is summarized as follows:

**Budget:**

Our review of QuickBooks revealed that the approved budget was not properly recorded. We recommend that the Executive Director review the input data to ensure that the proper budget amounts are reported in QuickBooks.

We wish to thank the Executive Director and staff for their support and assistance during our audit.

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

*Sovie & Bowie C.P.A., P.C.*

August 10, 2009