



BOWERS & COMPANY
CPAs PLLC

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Management and Board of Directors
County of Lewis Industrial Development Agency

In planning and performing our audit of the financial statements of the County of Lewis Industrial Development Agency for the year ended May 31, 2018, we considered the Organization's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted a certain matter involving the internal control structure and other operational matters that is presented for your consideration. We previously reported on the Organization's internal control structure in our report dated July 31, 2018. This letter does not affect our report dated July 31, 2018 on the financial statements of the County of Lewis Industrial Development Agency.

We will review the status of this comment during our next audit engagement. Our comment and recommendation, which has been discussed with appropriate members of management, is intended to improve the internal control structure or result in other operating efficiencies. 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 and recommendation is summarized as follows:

Establish Policies and Procedures for Loan Receivables

We noted that there is not a policy or procedure for establishing loan allowances for doubtful accounts. We recommend that the loan receivables be reviewed on a regular basis to determine the amount and adequacy of an allowance for doubtful accounts.

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

Bowers & Company

Watertown, New York
July 31, 2018