

**GRUVER, ZWEIFEL & SCOTT, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

4 ASSOCIATE DRIVE  
ONEONTA, NEW YORK 13820  
(607) 432-8700  
Fax: (607) 432-5122  
www.gzscpa.com

7936 SENECA TURNPIKE  
CLINTON, NEW YORK 13323  
(315) 797-7781  
Fax: (315) 797-0305  
www.gzscpa.com

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
Genesee County Industrial Development Agency  
D/B/A Genesee County Economic Development Center  
Batavia, New York

We have audited the financial statements of Genesee County Industrial Development Agency D/B/A Genesee County Economic Development Center (the "GCEDC") (A Component Unit of Genesee County, New York), as of and for the year ended December 31, 2009, and have issued our report thereon dated April 13, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the GCEDC's internal control over financial reporting as a basis for designing our auditing procedures 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 GCEDC's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the GCEDC's internal control over financial reporting.

*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 material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the GCEDC's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the GCEDC's in a separate letter, dated April 13, 2010.

This report is intended solely for the information and use of the Board of Directors, management and others within the Genesee County Economic Development Center, federal awarding agencies and pass-through agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Gruva, Jurcicel & Scott, LLP*

Oneonta, New York  
April 13, 2010