

April 4, 2024

To The Board of the Bethel Local
Development Corporation
White Lake, NY 12786

In planning and performing our audit of the financial statements of the Bethel Local Development Corporation, a component unit of the Town of Bethel, New York, as of and for the years ended December 31, 2023 and 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Bethel Local Development Corporation'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 Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

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 deficiency, or 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. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. This letter does not affect our report dated April 4, 2024 on the financial statements of the Bethel Local Development Corporation. The accompanying recommendations are those that came to our attention during our examination, but assurances cannot be drawn that there are no other weaknesses.

Certain items of a more routine nature have been discussed verbally with management.

CONTROL PROCEDURES

During our review of the Corporation's disbursement procedures, we noted 25 of 35 samples that were approved by a Board member after the check was mailed. We recommend that the Corporation ensure that all disbursements are Board approved before they are sent out.

Management's Response – We will make sure going forward that disbursements are Board approved before being released.

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Management has addressed our previous recommendation.

In conclusion, we would like to thank the Staff who assisted us during our examination and provided us with all the necessary records.

Very truly yours,

Cooper Arias, LLP

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