

March 31, 2023

To the Board of Directors
Tioga County Local Development Corporation

In planning and performing our audit of the financial statements of Tioga County Local Development Corporation as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However as discussed below, we identified a deficiency in internal control that we consider to be a material weakness.

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 Corporation's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency noted on the attached page to be a material weakness.

The Corporation's written response to the material weakness identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly we express no opinion on it.

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

Very truly yours,

EFPR Group, CPAs, PLLC

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Tioga County Local Development Corporation
Material Weaknesses In Internal Control
December 31, 2022

Material Weakness - Internal Control Over Financial Reporting - Auditor Involvement with Financial Statements and Multiple Adjustments: Although we as auditors are involved in the process of drafting the financial statements and related footnotes, it is management's responsibility to maintain the necessary expertise and the proper system of controls to properly prevent or detect a material misstatement in the financial statements. In our judgment, the absence of our involvement in the preparation of the financial statements, including all necessary footnotes and adjusting journal entries would result in material misstatements that would not be prevented or detected by the Corporation.

Recommendation: The Corporation can continue to utilize its auditors for assistance in the preparation of the financial statements, but we will be required to report this deficiency each year that our judgment remains the same.

Management Response: *Management acknowledges the auditor's material weakness of internal controls finding and recommendations. We commit to following the auditors advice. We will address the recommended adjustments in a timely manner and seek auditors guidance during the process with the goal of having a clear accounting of all financials going forward.*