

**TOWN OF AMHERST
DEVELOPMENT CORPORATION
(A Blended Component Unit
of the Town of Amherst, New York)**

**Communication of Matters Related to Internal Control
Over Financial Reporting and Other Matters
March 2022**

March 2022

To the Board of Directors of the
Town of Amherst Development Corporation:

In planning and performing our audit of the financial statements of the Town of Amherst Development Corporation (the Corporation) as of and for the year ended December 31, 2021, 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 auditing 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.

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 a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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OTHER MATTERS FOR THE CONSIDERATION OF MANAGEMENT

1. POLICIES

Observation

We noted that certain of the Corporation's policies refer to the Town of Amherst Industrial Development Agency within the documentation.

Recommendation

We recommend new policies be adopted that clearly delineate the policies are applicable to the Corporation.