

March 16, 2023

CONFIDENTIAL

The Board of Directors  
Counties of Warren and Washington  
Industrial Development Agency

Dear Board Members:

We have completed our audit of the financial statements of the Counties of Warren and Washington Industrial Development Agency (the Agency) for the year ended December 31, 2022. Considering the test character of our audit, you will appreciate that reliance must be placed on adequate methods of internal control as your principal safeguard against irregularities which a test examination may not disclose. We now present for your consideration our comments and recommendations based upon observations made during our audit.

This report is intended solely for the information and use of the Board of Directors, management and others within the Agency.

Operating Policies and Procedures

During our audit, we reviewed the policies and procedures maintained by the Agency. It was noted that the cash receipt process was not documented. While there is a process in place, in order to improve internal control we recommend that the process be appropriately documented.

Disaster Recovery

During our audit, we inquired about the Agency's accounting system and information technology. It was noted that there is no disaster recovery plan (the Plan). The Plan should include information on what the Agency and employees should do if the accounting system or other technology based applications were to be compromised. We recommend that the Agency work with a third-party information technology provider to develop a written formal plan as well as develop and perform procedures on how often to test the Plan.

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We wish to take this opportunity to express our appreciation for the courtesy and cooperation extended to us by the Agency personnel during our audit. If you have any questions regarding the foregoing comments or wish any assistance in their implementation, please contact us at your convenience.

Very truly yours,

*EFPR Group, CPAs, PLLC*

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