

To the Board of Trustees
of Finger Lakes Library System

In planning and performing our audit of the financial statements of Finger Lakes Library System as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Finger Lakes Library System'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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Finger Lakes Library System'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 certain deficiencies in internal control that we consider to be significant deficiencies.

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the System's internal controls to be a significant deficiency:

Year-end Accounting: This year we again assisted accounting staff with year-end bookkeeping and accounting procedures that are necessary to prepare the books for audit purposes. This may indicate a gap in the financial close process that could impact the accuracy of your year-end reporting. To ensure audit readiness and strengthen internal controls, we recommend implementing a standardized monthly close checklist, as well as creating schedules to assist in those entries.

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

Certified Public Accountants
Cortland, NY

September 24, 2025