ROCHESTER-GENESEE REGIONAL
TRANSPORTATION AUTHORITY
(A Component Unit of the State of New York)

Communication of Matters Related to Internal
Control Over Financial Reporting and Other Matters
June 2014

Bonadio & Co., LLP
Certified Public Accountants

June 24, 2014

To the Commissioners of
    Rochester-Genesee Regional Transportation Authority:

In planning and performing our audit of the financial statements of Rochester-Genesee Regional Transportation Authority and each of its blended component units (the Authority) as of and for the year ended March 31, 2014, in accordance with auditing standards generally accepted in the United States we considered the Authority'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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.

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 Commissioners, and others within the Authority, and is not intended to be and should not be used by anyone other than these specified parties.

ROCHESTER-GENESEE REGIONAL TRANSPORTATION AUTHORITY
(A Component Unit of the State of New York)

COMMUNICATION OF MATTERS RELATED TO INTERNAL CONTROL OVER FINANCIAL REPORTING AND OTHER RELATED MATTERS
JUNE 24, 2014

MATTERS FOR CONSIDERATION OF MANAGEMENT

1. MOBILE DEVICE SECURITY

Observation
With advances in technology, more and more organizations are utilizing mobile devices to conduct everyday business operations. The Authority is no exception as its personnel use those devices extensively to perform their responsibilities. With the increase in usage, comes an increase in risk, as this is a new vulnerability that hackers have targeted to commit security breaches. Currently, there are laptops in use by Authority that are not completely encrypted. The Authority's plan is to continue to encrypt laptops as they go through the Authority's replacement cycle.

Recommendation
We recommend the Authority continue to encrypt the laptops following their replacement cycle.

2. STATUS OF PRIOR YEAR COMMENTS

In connection with our audit of the financial statements of the Authority as of and for the year ended March 31, 2014, we reviewed the status of our prior year communications of matters related to internal control over financial reporting and other matters. We noted that our prior year recommendations were all either addressed or were in the process of being addressed.

Description	Complete	In-process
User rights recertification	X	
Segregation of duties within the High Line payroll application	X	
Security awareness training	X	
Electronic messaging encryption		X
Password security		X
Powerful user activity monitoring on all key organization-wide devices needs to be implemented		X