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December 14, 2020

Mr. Graham D.S. Anderson
Audit Committee Chairman and Treasurer
Westmoreland Sanctuary, Inc.
260 Chestnut Ridge Road
Mount Kisco, NY 10549

Dear Mr. Anderson:

In planning and performing our audit of the financial statements of the Westmoreland Sanctuary, Inc. (the "Sanctuary") as of and for the year ended March 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Sanctuary's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 Sanctuary's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sanctuary's internal control.

A control deficiency 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 organization's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We noted no matters involving the internal control and its operations that we consider to be a material weakness as described above.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

Although our consideration would not necessarily disclose all matters that concern the internal control, we submit, for your consideration, certain comments and recommendations, which we believe are opportunities for strengthening the internal control.

This communication is intended solely for the information and use of management of the Sanctuary and is not intended to be and should not be used by anyone other than these specified parties.

We wish to express our appreciation for the cooperation and courtesies extended to our representative during the audit. We would be pleased to discuss our comments with you further, should you so desire.

Very truly yours,

Condon O'Meara McHugh & Donnelly LLP

cc: Mr. Christopher Hayward, President
Ms. Ann Paul, Executive Director
Mr. Martin R. Swartz, CPA, Outside Accountant

Cyber Crime

We are pleased to note that the Sanctuary had a network vulnerability assessment completed. As a result of the assessment and its findings, we again recommend the Sanctuary consider the cost and benefits of addressing the identified vulnerabilities to mitigate any risk of the Sanctuary's network from data breach.

General

We were informed that the Sanctuary is in the process of completing an accounting procedures manual. During this process, we again recommend the Sanctuary consult with its I.T. professional and incorporate any policies and procedures related to its information technology functions (i.e., data backup, password, data storage policies, etc.).