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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

July 21, 2023

VIA E-MAIL

Trustees
Mamaroneck Public Library
136 Prospect Avenue
Mamaroneck, NY 10543

Dear Trustees:

We were engaged by the Library on February 27, 2023 to provide forensic accounting consulting service to the Library. We assessed financial transactions over the time period of July 2021 through February 2023 related to bank reconciliations, wire transfers, direct debits, ACH, accounts payables, credit card utilization, payroll and cash receipts. As a result of the work performed we extended our look back period to 2016 for some of these areas. We have concluded this part of our work. Currently the matter itself is with the Westchester District Attorney Office.

During our work we identified Library internal controls that required strengthening and we have been consulting with the Trustees, Management and Staff in developing new processes and improved controls. Implementing an improved control structure will result in an enhanced governance and oversight structure. We will continue to work closely with the Trustees to design and implement an improved control environment for the long term betterment of the Library.

We appreciate the opportunity to be of professional service.

Very truly yours
NAWROCKI SMITH LLP

A handwritten signature in black ink that reads 'Darin Iacobelli'.

Darin Iacobelli
Partner