



CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

December 28, 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 services to the Library. We were retained to assess the then Business Manager's interim financial reporting to the Board and certain 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 our assigned work. The Business Manager's interim financial reporting to the Board was inaccurate and overstated the actual funds available to the Library for several years. Thus, these interim reports made it appear as though the Library had more funds than it actually had. Certain transactions in the areas noted above appeared to have been personal in nature and resulted in a similar aggregate amount as reported by the Westchester District Attorney Office.

During our work we identified Library internal controls that required strengthening and we consulted with the Trustees, Management and Staff in developing new processes and controls. The Library has been implementing improved operational controls which will enhance its oversight and governance structure.

We appreciate the opportunity to be of professional service.

Very truly yours
NAWROCKI SMITH LLP

A handwritten signature in black ink, appearing to read "Darin Iacobelli". The signature is fluid and cursive, written over a light blue horizontal line.

Darin Iacobelli
Partner