KPMG LLP
345 Park Avenue
New York, NY 10154-0102

October 21, 2024

Members of the Audit Committee
Suffolk County Water Authority
Oakdale, New York

Dear Members:

We have audited Suffolk County Water Authority's (the Authority) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* (the Supplement) that could have a direct and material effect on the Authority's major federal program for the year ended May 31 2024, and have issued our report thereon under date of October 21, 2024. A single audit encompasses an audit of the financial statements and a compliance audit of federal awards. Under our professional standards, we are providing you with the accompanying information related to the conduct of our compliance audit. We have previously provided you with the information related to the audit of the financial statements in a presentation dated August 21, 2024.

Our Responsibility under Professional Standards

We are responsible for forming and expressing an opinion on compliance for the Authority's major federal program based on our audit of the types of compliance requirements referred to above. The Authority's major federal program is identified in the schedule of findings and questioned costs. We have a responsibility to perform our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). In carrying out this responsibility, we planned and performed the audit to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether caused by error or fraud. Because of the nature of audit evidence and the characteristics of fraud, we are to obtain reasonable, not absolute, assurance that instances of material noncompliance are detected. We have no responsibility to plan and perform the audit to obtain reasonable assurance that noncompliance, whether caused by error or fraud, that is not direct and material to a major federal program are detected. Our audit does not relieve management or the Members of the Audit Committee of their responsibilities.

In addition, in planning and performing our audit of compliance, we considered internal control over compliance with the types of compliance requirements that could have a direct and material effect on the major federal program as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

We also have a responsibility to communicate significant matters related to the audit of compliance that are, in our professional judgment, relevant to the responsibilities of the Members of the Audit Committee in overseeing the financial reporting process. We are not required to design procedures for the purpose of identifying other matters to communicate to you.

Disagreements with Management

There were no disagreements with management on compliance matters that individually or in the aggregate could be significant to our report.

Written Communications

Attached to this letter please find copies of the following written communications between management and us:

1. Engagement letter; and

2. Management representation letter.

Confirmation of Audit Independence

We hereby confirm that as of October 21, 2024, we are independent accountants with respect to the Authority under relevant professional and regulatory standards.

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

Very truly yours,

KPMG LLP