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Independent Accountants' Examination Report

To The Members of the Board
Suffolk County Water Authority:

Report on Suffolk County Water Authority's Compliance with the Requirements of Section 201.3 of Title Two of the Official Compilation of Codes, Rules and Regulations of the State of New York

Opinion

We have examined Suffolk County Water Authority's (the Authority) compliance with *Section 201.3 of Title Two of the Official Compilation of Codes, Rules and Regulations of the State of New York* (the Specified Requirements) during the period June 1, 2023 to May 31, 2024.

In our opinion, the Authority complied with the Specified Requirements, in all material respects, during the period June 1, 2023 to May 31, 2024.

Basis for opinion

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We are required to be independent and to meet our other ethical requirements in accordance with relevant ethical requirements related to the engagement. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Other Matter

In accordance with *Government Auditing Standards*, we are required to report certain findings of deficiencies in internal control; instances of noncompliance with provisions of laws, or regulations, contracts or grant agreements; and instances of fraud and abuse that are direct and material to the Authority's compliance with the requirements of *Section 201.3 of Title Two of the Official Compilation of Codes, Rules, and Regulations of the State of New York* that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on the Authority's compliance with the requirements of *Section 201.3 of Title Two of the Official Compilation of Codes, Rules, and Regulation and Regulations of the State of New York* and not for the purpose of expressing an opinion on the internal control over compliance with those requirements, compliance with the provisions of other laws, regulations, contracts or grant agreements or the other matters referred to above; accordingly, we express no such opinion. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Restriction on Use

This report is intended solely for the information and use of the members of the board and management of the Authority and New York State and is not intended to be and should not be used by anyone other than the specified parties.



Management's responsibilities

Management of the Authority is responsible for:

- the Authority's compliance with the Specified Requirements;
- designing, implementing and maintaining internal control relevant to compliance with the Specified Requirements;
- identifying the Specified Requirements and selecting or developing suitable criteria (if applicable), including interpreting such requirements when there are varying interpretations; and
- evaluating the Authority's compliance with the Specified Requirements.

Our responsibilities

The attestation standards established by the American Institute of Certified Public Accountants require us to:

- plan and perform the examination to obtain reasonable assurance about whether the Authority complied with the Specified Requirements, in all material respects; and
- express an opinion on the Authority's compliance with the Specified Requirements, based on our examination.

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about whether the Authority complied with the Specified Requirements that is sufficient and appropriate to provide a basis for our opinion. The nature, timing, and extent of the procedures selected depended on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We identified and assessed the risks of material noncompliance through understanding the Specified Requirements and the engagement circumstances. We also obtained an understanding of the internal control relevant to the Authority's compliance with the Specified Requirements in order to design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls. Our examination does not provide a legal determination on the Authority's compliance with the Specified Requirements.

KPMG LLP

New York, New York
September 4, 2024