



STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

March 22, 2021

Mitchell & Titus, LLP
80 Pine Street, 32nd Floor
New York, NY 10005

We are providing this letter in connection with your examination of the internal controls maintained during the period May 1, 2020 through June 30, 2020, for the purpose of expressing an opinion as to whether management's assertion that internal controls are adequate to meet the criteria for maintaining internal controls as established in the "New York State Governmental Accountability, Audit and Internal Control Act" is fairly stated, in all material respects. The significant objectives and relevant controls supporting management's assertion are in the accompanying Appendix A.

We confirm, to the best of our knowledge and belief, as of date of this letter, the following representations made to you during your engagement:

1. We affirm our assertion that internal controls during the period of May 1, 2020 through June 30, 2020, are adequate to meet the criteria for maintaining internal controls as established in the "New York State Governmental Accountability, Audit and Internal Control Act."

2. All relevant matters are reflected in the measurement or evaluation of internal controls maintained during the period of May 1, 2020 through June 30, 2020. Internal controls are adequate to meet the criteria for maintaining internal controls as established in the "New York State Governmental Accountability, Audit and Internal Control Act."

3. All known matters contradicting management's assertion and any communication from regulatory agencies or others affecting the management's assertion have been disclosed to you, including communications received between the end of the period addressed in the written assertion and the date of the practitioner's report.

4. We are responsible for:
(a) the maintenance of internal controls and management's assertion regarding the maintenance of internal controls;
(b) Selecting the criteria; and
(c) Determining that such criteria are appropriate for our purposes.

5. Any known events subsequent to the period of May 1, 2020 through June 30, 2020 that would have a material effect on management's assertion have been disclosed to you.

Laurel Joliffe, Internal Control Officer
Laurel Joliffe, Internal Control Officer

(Signature and Title)
Laurel Joliffe

6. We have provided you with all relevant information and access.
7. We have responded fully to all inquiries made to us by you during the examination.
8. We have disclosed to you:
- (a) All deficiencies in internal control relevant to the engagement of which we are aware.
 - (b) Our knowledge of any actual, suspected, or alleged fraud affecting the subject matter of the examination.
 - (c) Our knowledge of any actual, suspected, or alleged noncompliance with laws or regulations affecting maintenance of internal controls.
9. We understand that your examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Generally Accepted Government Audit Standards and was designed for the purpose of expressing an opinion on the fairness of the presentation of the maintenance of internal controls as established in the "New York State Governmental Accountability, Audit and Internal Control Act", based on your examination, and that your procedures were limited to those that you considered necessary for that purpose.