



August 19, 2022

To Management and the Board of Trustees
Community Development Agency of the
Incorporated Village of Rockville Centre, New York
Rockville Centre, New York

This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements of Community Development Agency of the Incorporated Village of Rockville Centre, New York (the Agency) as of and for the year ended May 31, 2022. These items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the Agency's practices and procedures.

Authorities Budget Office Policy and Guidance

Observation

The Authorities Budget Office (ABO) Policy Guidance No. 21-01, *Posting and Maintaining Reports on Public Authority Websites* (ABO 21-01), was issued on March 10, 2021, and supersedes Policy Guidance 19-01. The guidance contains a checklist of items to be posted on a public authority's website. We have reviewed the Agency's website and determined that the majority of information required to be presented per the ABO 21-01 checklist has been omitted.

Recommendation

We recommend management of the Agency review ABO 21-01 and familiarize themselves with the information that should be posted on the Agency's website. On an annual basis management of the Agency should review the checklist included in ABO 21-01 to ensure compliance.

This letter is intended solely for the information and use of management, the Board of Trustees and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties. We appreciate serving the Agency and would be happy to assist you in addressing and implementing any of the suggestions in this letter.

BST Co. CPAs, LLP