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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH AGENCY INVESTMENT POLICY

To the Board of Directors of the
Town of Riverhead Industrial Development Agency
Riverhead, New York

Report

We have examined the Town of Riverhead Industrial Agency's (the Agency) compliance with the Agency's Investment Policy during the period January 1, 2023 through December 31, 2023.

Management's Responsibility

Management is responsible for the Agency's compliance with their investment policy.

Auditor's Responsibility

Our responsibility is to express an opinion on the Agency's compliance based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Agency's compliance with specified requirements.

Opinion

In our opinion, the Agency complied, in all material respects, with the aforementioned requirements during the period January 1, 2023 through December 31, 2023.

Other Matters

This report is intended solely for the information and use of the Board, audit committee, management of the Agency, Authority Budget Office, and the New York State Comptroller's Office and is not intended to be and should not be used by anyone other than these specified parties.

Jones, Little & Co., CPA's, LLP

Hampton Bays, New York
March 25, 2024