



Lisa M. G. Mulligan, Chief Executive Officer

RE: Assessment of Town of Brookhaven IDA Internal Controls

This statement certifies that management and its external/independent auditors have documented and assessed the internal control structure and procedures of the Town of Brookhaven Industrial Development Agency for the year ending December 31, 2020. This assessment found the Agency's internal controls to be adequate, and to the extent that deficiencies were identified, the authority has developed corrective action plans to reduce any corresponding risk.