

**NASSAU COUNTY BRIDGE AUTHORITY**

**COMMUNICATION WITH THOSE  
CHARGED WITH GOVERNANCE**

**December 31, 2025**

—

March 21, 2026

To the Members of the Board of Commissioners  
Nassau County Bridge Authority  
Lawrence, New York

We have audited the financial statements of the Nassau County Bridge Authority (the “Authority”) for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 20, 2025. Professional standards also require that we communicate to you the following information related to our audit.

***Significant Audit Matters***

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. The Authority adopted the provisions of Governmental Accounting Standards Board (“GASB”) No. 102, *Certain Risk Disclosures* (“GASB 102”) as of and for the year ended December 31, 2025. The implementation of this standard did not have a significant financial statement impact. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Authority’s financial statements were:

- Management’s estimate of the Other Post-Employment Benefit Obligation (“OPEB”) is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of depreciation and amortization expense. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statement was:

The disclosure of the Authority's postemployment healthcare benefits in Note 9 to the financial statements.

The financial statements disclosures are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following uncorrected misstatement of the financial statements was identified:

Debit: Repairs & Maintenance	\$27,998	
Credit: Capital Assets		\$27,998

*To expend assets that were incorrectly capitalized in the current year.*

Management has determined that its effect is immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatement or the matters underlying it could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatement is immaterial to the financial statements under audit.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated March 21, 2026.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### ***Other Matters***

We applied certain limited procedures to Management's Discussion and Analysis, the Schedule of the Authority's Proportionate Share of the Net Pension Asset/(Liability), the Schedule of Authority's Pension Contributions, and the Schedule of Changes in the Authority's total OPEB Liability and Related Ratios, which are required supplementary information ("RSI") that supplement the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

In connection with our audit, nothing came to our attention that leads us to believe the Authority failed to comply with its Investment Policy, the New York State Office of the State Comptroller's Investment Guidelines, Section 2925 of the New York State Public Authorities Law or Section 201.3 of the New York State Public Authorities Law (collectively, the "Investment Guidelines"), insofar as they relate to accounting matters. However, our audit was not directed primarily towards obtaining knowledge of such noncompliance. Had we performed additional procedures, other matters may have come to our attention regarding the Authority's noncompliance with the Investment Guidelines, insofar as they relate to accounting matters.

During our audit, we became aware of certain other matters that we believe should be communicated to management and the Board of Commissioners of the Authority.

### **Audit Committee**

Audit committees are a critical component in enhancing an Organization's governance and oversight process. Governing entities are expected to provide governance and oversight over its financial reporting, internal control, and audit processes. The most effective manner to address the public's need for transparency, accountability, and effectiveness is through the government's audit committee.

During our audit, we noted that the Authority dissolved its committees in 2024, including its audit committee. To assist with oversight over the Authority's financial reporting, internal control, and audit processes, we recommend the Authority re-establish its audit committee.

### **Collateral**

During our audit, we noted that the Authority's BNY Mellon Debt Service account is not collateralized. We recommend the Authority work with BNY Mellon to ensure all bank accounts are sufficiently FDIC-insured or collateralized.

### **Authorized Signer**

During our audit, we noted that the Authority's BNY bank accounts list Kristen Marsch as an authorized signer. We recommend the Authority work with BNY Mellon to update the contact on the account as Kristen Marsch is no longer employed with the Authority.

### **ABO/Policy Compliance**

During our audit, we noted that the Authority has not updated its website for the latest financial statements audited. Additionally, we noted there was no statement or report included on the website evidencing the effectiveness of internal controls. We recommend the Authority update its website to remain ABO Compliant and compliant with its internal control policies. Further, we recommend that the policies and capital projects be updated to reflect the most current documentation.

### **Capitalization Policy**

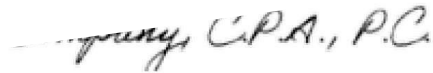
During our audit, we identified instances where the Authority capitalized assets, which fell below the established capitalization threshold and should have been expensed in the current year. We recommend the Authority comply with its capitalization policy for capital assets.

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Nassau County Bridge Authority  
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We would like to express our appreciation for the support and courtesies extended to our audit team from the entire Authority during this audit. We look forward to a continuing relationship.

**Restriction on Use**

This information is intended solely for the information and use of the members of the Board of Commissioners, management of the Authority and the New York State Office of the State Comptroller and is not intended to be, and should not be, used by anyone other than these specified parties.



Brightwaters, New York  
March 21, 2026