



RSM US LLP

Independent Auditor's Report

Board of Directors
Nassau County Interim Finance Authority

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Nassau County Interim Finance Authority (the Authority), a component unit of the County of Nassau, New York, as of and for the year ended December 31, 2021, and the related notes to the financial statements, and have issued our report thereon dated May 31, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the Authority failed to comply with the terms, covenants, provisions, or conditions of the Authority's Investment Guidelines, the New York State (NYS) Comptroller's Investment Guidelines and Section 2925 of the NYS Public Authorities Law (collectively, the Investment Guidelines), insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Authority's noncompliance with the above-referenced terms, covenants, provisions, or conditions of the Investment Guidelines, insofar as they relate to accounting matters.

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

RSM US LLP

New York, New York
May 31, 2022

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING