

To the Board of Trustees and  
Mayor Donna Koch  
The Incorporated Village of Northport  
224 Main Street  
Northport New York, 11768

In planning and performing our audit of the financial statements of the Incorporated Village of Northport (the “Village”) as of and for the fiscal year ended February 29, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Village’s internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Village’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, an additional material weakness may exist that has not been identified.

However, during our audit, we became aware of an other matter that we believe represents an opportunity for strengthening internal controls and operating efficiency. The recommendation that accompanies this letter summarizes our comment and suggestion concerning this matter.

**CURRENT YEAR FINDING AND RECOMMENDATION**

**Capital Assets**

During our current year audit, we noted that the Village does not perform a physical inventory of its capital assets on a periodic basis. We recommend that the Village perform a physical inventory of its capital assets on a periodic basis and consider utilizing an appraisal company to track capital assets.

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We would like to acknowledge the courtesy and assistance extended to us by personnel of the Village. Should you have any questions concerning the matters referred to in this letter, we shall be pleased to discuss them with you, at your convenience.

This communication is intended solely for the information and use of the Board of Trustees and management of the Village and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*R.S. Abrams & Co., LLP*

R.S. Abrams & Co., LLP  
Islandia, New York  
July 10, 2024