

**FRANK J. SCARANO CPA,**  
*Professional Limited Liability Company*

TWO HAMILTON AVENUE, NEW ROCHELLE, NY 10801  
Telephone (914) 632-6633 Fax (914) 632-2890

September 15, 2017

Mrs. Sondra Cochran  
Executive Director  
Wyandanch Community Development Corp.  
59 Cumberbach Street  
Wyandanch, New York 11798

Dear Sondra:

I'm enclosing the following for your review and approval regarding our audit of the financial statements for the Wyandanch Community Development Corp. for the year ended June 30, 2017:

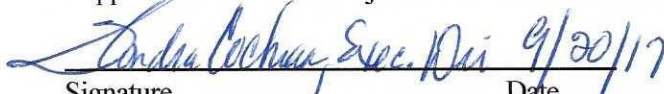
1. The audit journal entries for the year ended June 30, 2017
2. Trial Balance after Adjusting journal entries for the year ended June 30, 2017
3. Management Representation letter to be signed and returned
4. Draft of the Audited Financial Statements

Please review each of the enclosed items. Upon your approval please sign below and return a copy of this letter to me with the management representation letter. Give me a call if you have any questions or need further explanation of the proposed adjustments.

Sincerely,

Mary Jane Pisani, CPA

I approve of the above adjustments and the Audited Financial Statements

  
Signature Date 9/20/17



***Wyandanch Community Development Corporation***  
***59 Cumberbach Street***  
***Wyandanch, New York 11798***  
***(631) 643-4786***

*Sondra Cochran*  
*Executive Director*

September 12, 2017

Frank J. Scarano CPA, PLLC  
2 Hamilton Avenue  
New Rochelle, New York 10801

This representation letter is provided in connection with your audit of the financial statements of Wyandanch Community Development Corp, (WCDC), which comprise the statements of financial position as of June 30 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

In regard to the tax preparation services and assisting with the preparation of the financial statements and related notes, we have

- C Assumed all management responsibilities.
- C Designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services.
- C Evaluated the adequacy and results of the services performed.
- C Accepted responsibility for the results of the services.

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We confirm, to the best of our knowledge and belief, as of June 30, 2017, the following representations made to you during your audit.

### **Financial Statements**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 13, 2017, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

The financial statements referred to above are fairly presented in conformity with U.S. GAAP.

We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the organizations accounts.

The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.

Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

### **Information Provided**

We have provided you with:

Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

Additional information that you have requested from us for the purpose of the audit.

Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.

Minutes of the meeting of the governing board or summaries of actions of recent meeting for which minutes have not been prepared.

All material transactions have been recorded in the accounting records and are reflected in the financial statements.

We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:

Management,

Employees who have significant roles in internal control, or

Others where the fraud could have a material effect on the financial statements.

We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.

We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.

We have disclosed to you the identity of the Organization's related parties and all related-party relationships and transactions of which we are aware.

The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

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We are responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to us.

WCDC is an exempt organization under Section 501 (c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

Signed: 

Signed: 

Title: Executive Director

Title: Fiscal Director