

**Rockland County Solid Waste
Management Authority**

Communication to Those Charged With Governance
December 31, 2025



February 26, 2026

Board of Directors
Rockland County Solid Waste Management Authority
172 Main Street
Nanuet, NY 10954

Dear Members of the Board:

We are pleased to present this report related to our 2025 audit of the basic financial statements of the Rockland County Solid Waste Management Authority (Authority). This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Authority's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the Authority.

Very truly yours,

BST & Co. CPAs, LLP

A handwritten signature in black ink, appearing to read 'A. DeLucco', written in a cursive style.

Ann D. DeLucco, Partner

TABLE OF CONTENTS

Required Communications	1-3
Significant Accounting Estimates	4
Uncorrected Misstatements	5
Exhibit A: Significant Written Communications Between Management and Our Firm	
• Representation Letter	



REQUIRED COMMUNICATIONS

The following required communications summarize our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and related compliance reporting process.

Our Responsibilities

We describe our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States to you in our engagement letter dated February 3, 2026. Our audit of the basic financial statements does not relieve management or you of your responsibilities, which are also described in that letter.

Planned Scope and Timing of the Audit

We have previously issued a separate communication dated February 3, 2026 regarding the planned scope and timing of our audit and identified significant risks.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Authority. The Authority did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.

Significant Accounting Policies

We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Unusual Transactions

We did not identify any significant unusual transactions.

Management's Judgments and Accounting Estimates

Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the Summary of Significant Accounting Estimates.



REQUIRED COMMUNICATIONS (CONTINUED)

Audit Adjustments and Uncorrected Misstatements

There were no audit adjustments made to the original trial balance presented to us to begin our audit.

Uncorrected misstatements are summarized in the attached list of Uncorrected Misstatements. Uncorrected misstatements or matters underlying these uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if we have concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Observations About the Audit Process

Disagreements With Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the basic financial statements.

Consultations With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed With Management

No significant issues arising from the audit were discussed or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Significant Matters That Required Consultation

We did not encounter any difficult or contentious matters that required consultation outside the engagement team and that are, in our professional judgment, significant and relevant to your responsibility to oversee the financial reporting process.

Shared Responsibilities for Independence

Independence is a joint responsibility and managed most effectively when management, audit committees, and audit firms work together in considering compliance with AICPA and Government Accountability Office (GAO) independence rules. For BST to fulfill its professional responsibility to maintain and monitor independence, management, the audit committee, and BST each play an important role.



REQUIRED COMMUNICATIONS (CONTINUED)

Our Responsibilities

- AICPA and GAO rules require independence, both of mind and in appearance, when providing audit and other attestation services. BST is to ensure that the AICPA's and the GAO's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.

The Authority's Responsibilities

- Timely inform BST, before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, officers, or people in financial reporting and compliance oversight roles.
 - Changes in the reporting entity
- Provide necessary affiliate information
- Understand and conclude on the permissibility prior to the Authority and its affiliates, officers, directors, or people in a decision-making capacity engaging in business relationships with BST.
- Not entering into arrangements of non-audit services resulting in BST being involved in making management decisions on behalf of the Authority.
- Not entering into relationships resulting in BST, BST-covered people or their close family members temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting, or compliance oversight role at the Authority.

Significant Written Communications Between Management and Our Firm

A copy of significant written communications between our firm and the management of the Authority, specifically the representation letter provided to us by management, is attached as Exhibit A.



SIGNIFICANT ACCOUNTING ESTIMATES

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses its knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the Authority's December 31, 2025 basic financial statements:

Significant Accounting Estimates

Accrued Postemployment Benefits

Accounting Policy	Management provides an accrual for postemployment benefits related to health insurance coverage for certain retirees. The accrual is based on an actuary's estimate of these obligations. These estimates are subject to revision based on changes in actuarial assumptions, including retirement age, mortality, turnover, health care cost trends, discount rate, and/or other circumstances.
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Management's Estimation Process	Management receives an estimate of these liabilities from an independent actuary and reviews these estimates for reasonableness.
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Net Pension Liability

Accounting Policy	The Authority recognizes its proportionate share of the New York State and Local Employees' Retirement System net pension liability.
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Management's Estimation Process	The Authority's net pension liability is estimated by the New York State Office of the State Comptroller using census data supplied by participating employers and various actuarial assumptions, including, but not limited to, rate of return, mortality, and inflation. The Authority's proportionate percentage of the net pension liability is determined on an annual basis.
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We have evaluated management's significant accounting estimates noted above as part of our audit and concluded that management's estimates and the estimation process appear reasonable in the context of the basic financial statements taken as a whole.



UNCORRECTED MISSTATEMENTS

We identified the following uncorrected misstatement that management has concluded is not material to the financial statements. We agree with management's conclusion in that regard.

Description	Effect - Increase (Decrease)				
	Assets	Liabilities	Net Position	Revenue	Expense
To record January 2025 insurance premiums	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000
To record misstatement identified within expense testing	-	-	(102,024)	-	(102,024)
Total change in net position effect			102,024	\$ -	\$ (102,024)
Statement of net position effect	\$ -	\$ -	\$ -		



Exhibit A

Significant Written Communications Between Management and Our Firm

Representation Letter



February 26, 2026

BST & Co. CPAs, LLP
10 British American Blvd.
Latham, New York 12110

This representation letter is provided in connection with your audits of the basic financial statements of Rockland County Solid Waste Management Authority (the Authority), a component unit of the County of Rockland, New York (County), as of December 31, 2025 and 2024 for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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 the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Financial Statements

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of February 20, 2026:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 3, 2026, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility.
3. 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
4. Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with accounting principles generally accepted in the United States of America.

5. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
6. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
7. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
8. We believe the effects of the uncorrected financial statement misstatements summarized below are immaterial, both individually and in the aggregate, to the basic financial statements as a whole.

Description	Effect - Increase (Decrease)				
	Assets	Liabilities	Net Position	Revenue	Expense
To record January 2025 insurance premiums	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000
To record misstatement identified within expense testing	-	-	(102,024)	-	(102,024)
Total change in net position effect			102,024	\$ -	\$ (102,024)
Statement of net position effect	\$ -	\$ -	\$ -		

9. All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
11. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
12. Guarantees, whether written or oral, under which the Authority is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

13. We have provided you with:
 - a. 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;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Additional information that you have requested from us for the purpose of the audit.
 - e. Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

14. We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
15. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
16. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

Other

17. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
18. We have disclosed to you the names of our related parties and all the related party relationships and transactions, including side agreements, of which we are aware.
19. Expenditures of federal awards were below the \$1,000,000 threshold and we were not required to have an audit in accordance with the Uniform Guidance.
20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
24. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
25. There are no:
 - a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

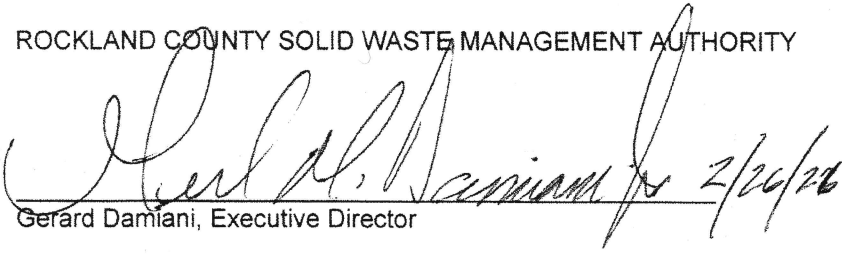
- d. Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
26. As part of your audit, you assisted with the preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
27. The Authority 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.
28. The Authority has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
29. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
30. The Authority has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
31. Provisions for uncollectible receivables, if any, have been properly identified and recorded.
32. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
33. Special and extraordinary items are appropriately classified and reported.
34. Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
35. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
36. We believe that the estimate made for the pollution remediation liability is in accordance with GASB 49 and reflects all known available facts at the time it was recorded.
37. We have appropriately disclosed the Authority's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.
38. We assume responsibility for, and agree with, the findings of specialists in evaluating the Net Pension Liability and OPEB Liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
39. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
40. We believe that the actuarial assumptions and methods used to measure OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
41. We assume responsibility for, and agree with, the information provided by the New York State and Local Retirement System as audited by KPMG relating to the net pension asset/liability and related deferred outflows

and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

42. The financial statements properly disclose all matters we are aware of relevant on the ability to continue as a going concern for a reasonable period of time, including conditions or events and our plan to mitigate any adverse effects.
43. We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed
44. We have identified any leases, subscription-based information technology agreements or other contracts that are required to be reported as leases or subscription obligations and are in agreement with the key assumptions used in the measurement of any lease/subscription related assets, liabilities or deferred inflows of resources.
45. We have reviewed existing contracts and determined there are no items requiring accounting or reporting as subscriptions.
46. We have evaluated our ongoing operations and determined there are no concentrations or constraints meeting the requirements for disclosure under GASB Statement No. 102.
47. There have been no changes to our assessment or applicability in regards to all previously effective GASB Statements that were deemed immaterial or did not impact the Authority at the time the statements were effective.
48. We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72, *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.
49. The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon.]. We will provide you with the final version of the annual report once available, and prior to distribution to our stakeholders, such that you may complete your required procedures.

Very truly yours,

ROCKLAND COUNTY SOLID WASTE MANAGEMENT AUTHORITY


Gerard Damiani, Executive Director


Jeremy Goldstein, Director of Finance