

INDEPENDENT ACCOUNTANT'S REPORT

March 29, 2023

To the Members of
Monroe County Airport Authority:

We have examined the Monroe County Airport Authority's (the Authority) (a public benefit corporation of the State of New York and a discretely presented component unit of the County of Monroe, New York) compliance with its own investment policies and applicable laws and regulations related to investments for the year ended December 31, 2022. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2022.

This report is intended solely for the information and use of the Members and management of the Authority and is not intended to be and should not be used by anyone other than these specified parties.