



To Management
Long Beach Local Development Corporation
Long Beach, New York

In planning and performing our audit of the financial statements of Long Beach Local Development Corporation (the "Corporation") as of and for the year ended December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Corporation's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

During the course of our audit we became aware of several opportunities for establishing and strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding those matters. It should be noted that benefits of implementing our suggestions must be weighed against the costs of implementation. This letter does not affect our report dated June 23, 2017 on the financial statements of Long Beach Local Development Corporation.

Accounting Software

The Corporation is currently utilizing Microsoft Excel to maintain its books and records. We recommend that the Corporation consider utilizing an accounting software to ensure that there are safeguards on the books and records, there is an audit trail for activities posted, and to allow for the generation of accounting reports as needed.

Additional Best Practices to Consider

This list of additional best practices is not intended to be all-inclusive to the Corporation and is based on our experience to date with the Corporation.

Administrative Charges between the City of Long Beach and the Corporation

The Corporation does not have a formal agreement between the City of Long Beach (the "City") and the Corporation regarding the Corporation's use of City personnel and office space. We recommend that the Board implement a policy and formal agreement to account for such administrative services.

Very truly yours,

Hauppauge, New York
June 23, 2017

PERSONAL SERVICE. TRUSTED ADVICE.

ALBRECHT, VIGGIANO, ZURECK & COMPANY, P.C.

245 PARK AVENUE, 39TH FLOOR
NEW YORK, NY 10167
T: 212.792.4075

25 SUFFOLK COURT
HAUPPAUGE, NY 11788-3715
T: 631.434.9500 F: 631.434.9518

www.avz.com
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