



## MONROE COUNTY WATER AUTHORITY

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February 25, 2026

### **MANAGEMENT'S ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL CONTROL STRUCTURE AND PROCEDURES**

The Authority's internal control over operations and financial reporting includes policies and procedures that (a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect transactions and dispositions of assets; (b) provide reasonable assurances that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures are being made only in accordance with authorization of the Members of the Authority; and (c) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of Authority assets that could have a material effect on the Authority's operations, financial statements, and reports.

Because of its inherent limitations, internal control over operations and financial reporting may not prevent or detect misstatements. Projections of any evaluation of the effectiveness of internal controls to future periods are subject to the risk that controls may become inadequate due to changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

For the period January 1 through December 31, 2025, Management conducted an assessment of the effectiveness of the Authority's internal control over operations and financial reporting and has determined that the controls are adequate. The assessment was made through testing, inquiry, and observation.

Respectfully submitted,

A handwritten signature in blue ink that reads "Nicholas Noce". The signature is written in a cursive style.

Nicholas Noce  
Executive Director