

April 14, 2021

To the Board of Directors of  
Brooklyn Community Pride Center, Inc.  
1360 Fulton Ground Floor  
Brooklyn, New York 11216

We have audited the financial statements of Brooklyn Community Pride Center Inc. for the year ended June 30, 2020, and have issued our report thereon dated April 14, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated April 14, 2021. Professional standards also require that we communicate to you the following information related to our audit.

*1) Management Judgments and Significant Accounting Estimates*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Brooklyn Community Pride Center, Inc. are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The sensitive estimates affecting the financial statements for the year ended June 30, 2020 include the estimated allocation of expenses between the different program and supporting services, and no allowances for uncollectible receivables.

*2) Financial Statement Disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements. The financial statement disclosures are neutral, consistent, and clear.

*3) Significant Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### 4) Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material adjusting journal entries which came to our attention during our audit, were recorded by management:

1. We adjusted the opening net asset balances to agree with last years ending balances.
2. We recorded an accrual for paid time off
3. We reclassified contribution revenue from deferred revenue to the appropriate contribution revenue accounts.
4. We reclassified contribution revenue received against the contribution receivable on the balance sheet.

#### 5) Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### 6) Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 14, 2021.

#### 7) Fraud and Illegal Acts

Those charged with governance should be adequately informed of fraud and illegal acts coming to the auditor's attention during the course of the audit. No fraud or illegal acts were noted.

#### 8) Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. This information is intended solely for the use of board members and management of Brooklyn Community Pride Center, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Gettry Marcus CPA, P.C.  
New York, NY