

April 14, 2021

Brooklyn Community Pride Center, Inc.  
1360 Fulton Ground Floor  
Brooklyn, NY 11216

In planning and performing our audit of the financial statements of Brooklyn Community Pride Center, Inc. as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Brooklyn Community Pride Center, Inc.'s internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did not identify any deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We noted no significant deficiencies or material weaknesses in internal control. Michael Arlotto, Treasurer, and Michael Tumminia are qualified to review the statement, and both they, Floyd Rumohr, CEO, and the audit committee reviewed a draft.

During our audit, we became aware of the following matters, which we believe represent opportunities for strengthening internal controls and operating efficiency:

- During the audit, it was noted that there were incorrect postings to deferred revenue as an attempt to separate contributions received which contained time restrictions. We made Floyd Rumohr, CEO, and Michael Arlotto, Treasurer, aware of this and discussed the correct procedure for recording contribution revenue with time restrictions.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, Floyd Rumohr CEO, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Gettry Marcus CPA, P.C.*

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New York, NY  
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