

To the Board of Education and  
Dr. Beth Rella, Assistant Superintendent for Business  
Middle Country Central School District  
8 43<sup>rd</sup> Street  
Centereach, New York 11720

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the fiduciary fund of the Middle Country Central School District (the “District”) as of and for the fiscal year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we have not identified any areas in which the District’s internal controls can be improved. We have included the status of the prior year finding and recommendation.

STATUS OF PRIOR YEAR RECOMMENDATIONS

SCHOOL LUNCH

Fund Balance

**FINDING:** During our prior year audit, we noted the fund balance in the school lunch fund exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$161,159. We recommended the District develop a plan to reduce the fund balance to an allowable level.

**STATUS:** **Implemented.** The District planned and executed a project to spend the excess funds on new walk-in freezers at Centereach High School.

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We would like to acknowledge the courtesy and assistance extended to us by personnel of the District. Should you have any questions concerning the matters referred to in this letter, we shall be pleased to discuss them with you, at your convenience.

This communication is intended solely for the information and use of the Board of Education, the audit committee, management, federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*R.S. Abrams & Co., LLP*

R.S. Abrams & Co., LLP  
Islandia, New York  
October 12, 2023