LETCHWORTH CENTRAL SCHOOL DISTRICT

NEW YORK

COMMUNICATING INTERNAL CONTROL RELATED MATTERS IDENTIFIED IN AN AUDIT

For Year Ended June 30, 2026

MMB+CO

BUSINESS
ADVISORS
AND CPAS

MMB+CO | BUSINESS ADVISORS AND CPAS

September 30, 2026

To the Board of Education
Letchworth Central School District, New York

In planning and performing our audit of the financial statements of Letchworth Central School District (the District) as of and for the year ended June 30, 2026, 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 our auditing procedures 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated September 30, 2026 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Current Year Deficiency in Internal Control:

School Lunch Fund –

Federal Regulation #7CFR Part 210.14(b) recommends the School Lunch Fund Balance not exceed three months average expenditures, however, USDA has approved NYSED to limit this fund balance to six months average expenditures. The fund balance at June 30, 2026 totaled $593,710 which exceeds the recommended balance in the amount of $193,990.

We recommend the district continue to monitor the fund balance in order to comply with the Federal Regulation and ensure that an excess fund balance spending plan is properly prepared and submitted to NYSED.

Prior Year Recommendations:

There were no prior year recommendations.

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We believe that the implementation of these recommendations will provide the District with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, the Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

Mengel, Metzger, Barr & Co. LLP

Fairport, New York
September 30, 2026