Robert S. Abrams
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To the Board of Education and
Dr. Beth Rella, Assistant Superintendent for Business
Middle Country Central School District
8 43rd 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, 2026, in accordance with auditing standards generally accepted in the United States of America, we considered the District's system of 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 became aware of an other matter that we believe represents an opportunity for strengthening internal controls and operating efficiency. The recommendation that accompanies this letter summarizes our comments and suggestions concerning this matter.

CURRENT YEAR FINDING AND RECOMMENDATION

ACCOUNTING POLICIES AND PROCEDURES

Year-End Accrual Entries – Capital Projects Fund

During our current year audit, we noted two instances of improper cut-off transactions between fiscal years in the accounting records, which resulted in adjusting entries being needed for accounts payable in the capital projects fund.

We recommend that the District develop/refine a process and implement procedures to review transactions and supporting documentation during the year-end closing process to determine the period of applicability and accurately record year-end accrual balances. We acknowledge the District understands the necessary changes to be made and has started to implement these changes in the fiscal year ended June 30, 2027.

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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 28, 2026