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Robert S. Abrams
(1926-2014)

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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, 2021, 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 current year audit, we have not identified any areas in which the District's internal controls can be improved. The District has implemented very strong controls and we have noted the business office has excellent financial operations. We have also included the status of our prior year finding and recommendations.

STATUS OF PRIOR YEAR RECOMMENDATIONS

EXTRACLASSROOM ACTIVITY FUND

Cash Receipts

FINDING: During our prior year audit, we noted twenty-four out of thirty-five cash receipts selected for testing were missing supporting documentation such as listing of payers, check numbers and names, etc.. Additionally, two out of thirty-five had a time lag of greater than two weeks between the deposit form date and the bank statement deposit date and two out of thirty-five were missing at least one required approval signature. We recommended that monies be deposited on a timely basis in order to properly secure extraclassroom funds and sufficient supporting documentation be attached to all cash receipts and be provided to the central treasurer at the time of deposit.

STATUS: **Implemented.**

Cash Disbursements

FINDING: During our prior year audit, we noted one out of ten disbursements selected for testing where the check written did not agree to the invoices/receipts attached. Additionally, one out of ten disbursements selected for testing was missing the student treasurer's approval signature. (We noted this was during the COVID related school closure). We recommended that all supporting documentation be obtained for all reimbursement checks written, and that every effort be made to obtain all required approval signatures, even if obtained via email approval.

STATUS: **Implemented.**

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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 14, 2021