

To the Board of Education and Management of McGraw Central School District

In planning and performing our audit of the Extraclassroom Activity Funds of the McGraw Central School District as of and for the year ended June 30, 2023 in accordance with auditing standards generally accepted in the United States of America, we considered the Extraclassroom Activity Funds of the McGraw Central School District's internal controls 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 Extraclassroom Activity Funds of the McGraw Central School District's internal controls. Accordingly, we do not express an opinion on the effectiveness of the Extraclassroom Activity Funds of the McGraw Central School District's internal controls.

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 District'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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 became aware of other matters with respect to internal control. This letter summarizes these comments and recommendations regarding these matters. This letter does not affect our report dated October 5, 2023 on the financial statements of the McGraw Central School District.

We would like to thank you and your staff for the cooperation and support given to us during the course of the audit. We appreciate the opportunity to be of service to you and look forward to our continued involvement.

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

Port, Kashdin & McSherry

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Other Matters

Sales Tax

During the current year's audit, we noted transactions in which the Clubs may have under collected sales tax. We also noted that the District would pay sales tax on purchases made for resale.

We recommend that the Central Treasurer, Student Treasurer and Faculty Advisor work together to identify transactions subject to sales tax and ensure applicable taxes are paid. Additionally, we recommend that a resale certificate be utilized for any purchases that the Clubs may make for resale.