

To the Board of Education and  
Mr. Stephen Harrison, Assistant Superintendent for Business  
East Islip Union Free School District  
1 Craig B. Gariepy Avenue  
Islip Terrace, New York 11752

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the fiduciary fund of East Islip Union Free School District (the "District") for the fiscal year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States and the standards for financial reporting (internal control) as a basis for the auditing procedures used in the circumstances, we conducted our audit procedures in the circumstances for the purpose of expressing our **opinions on the financial statements**, 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 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, or all material weaknesses in internal control that we consider to be material weaknesses. However, material weaknesses exist that have not been identified.

However, during our audit, we became aware of the matter that we believe represents an opportunity for strengthening internal controls and operating efficiency. The recommendation that accompanies this letter summarizes our observations and suggestions concerning this matter. We have also included the status of our prior year finding and recommendation.



