

October 7, 2021

To the Board of Education of the
Peekskill City School District
1031 Elm St.
Peekskill, New York 10566

In planning and performing our audit of the financial statements of the Peekskill City School District as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Peekskill City School 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 in accordance with *Government Auditing Standards* and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, 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 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. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The management of the Peekskill City School District is responsible for establishing and maintaining an internal control structure. An internal control system consists of five elements: the control environment, risk assessment, information and communication, monitoring, and control activities. Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, during our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated October 7, 2021 on the financial statements of the Peekskill City School District. Certain matters involving the internal control structure and its operation, of a more routine nature, have been discussed with the appropriate administrative personnel. Our comments are summarized as follows:

PREVIOUS RECOMMENDATIONS

During our review of the District's cash disbursements we noted that the Claims Auditor was only reviewing a sampling of claims during the fiscal 2021 year. The Claims Auditor must review all claims for payment. We reviewed the work of the new Claims Auditor for the beginning of the fiscal 2022 year and it appears that all claims are now being reviewed as required.

Management's Response - The District went out for a request for proposal and awarded a new auditor for the function of "claims auditor". All claims are reviewed and approved for payment.

The District has addressed our previous recommendations.

We would like to thank the staff that assisted us during our examination and provided us with all the necessary records.

Very truly yours,



COOPER ARIAS, LLP