



MANAGEMENT COMMENT LETTER

Board of Education
Little Falls City School District
Little Falls, New York

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Little Falls City School District (the School District) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the School 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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of School 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.

Little Falls City School District

October 12, 2022

Page 2

PRIOR YEAR FINDING RESOLVED

Expenditures Reported in Excess of Grant Award Notice

Condition:

In the prior year audit, the School District reported expenditures in excess of the grant award notice for the Education Stabilization Fund - ESSER CARES Act funding for reimbursement. This was the result of an erroneous budget adjustment. Expenses in excess of the NYSED-approved award notice will likely be denied reimbursement upon final review.

Resolution:

Subsequent to year end final cost reports were submitted for this grant. That claim for reimbursement did not include this erroneous budget adjustment.

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

Respectfully submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
October 12, 2022