

To the Board of Education and
Dr. Donna Jones, Assistant Superintendent for Business
Patchogue-Medford Union Free School District
241 South Ocean Avenue
Patchogue, New York 11772

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the fiduciary funds of Patchogue-Medford Union Free School District as of and for the fiscal year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered Patchogue-Medford Union Free 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 Patchogue-Medford Union Free School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Patchogue-Medford Union Free 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.

During our current year audit we have not identified any areas in which the District's internal control can be improved.

The District has implemented very strong controls and we have noted the business office has excellent financial operations.

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 2, 2017