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November 6, 2021

Mr. Richard Lawrence
Chair of Audit Committee
Port Chester Carver Center, Inc.
400 Westchester Avenue
Port Chester, NY 10573

Dear Mr. Lawrence:

In planning and performing our audit of the financial statements of Port Chester Carver Center, Inc. (the "Center") 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 Center'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, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A control deficiency 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all control deficiencies that might be significant deficiencies or material weaknesses.

Although our consideration would not necessarily disclose all matters that concern the internal control, we submit, for your consideration, certain comments and recommendations, which we believe are opportunities for strengthening the internal control.

This report is intended solely for the information and use of management of the Center and is not intended to be used and should not be used by anyone other than these specified parties.

We wish to express our appreciation for the cooperation and courtesies extended to our representatives during the audit. We would be pleased to discuss our comments with you further, should you so desire.

Very truly yours,

Condon O'Meara McHirtz + Donnelly LLP

cc: Ms. Claire Diesen Steinberg, President
Ms. Eileen Cheigh Nakamura, Treasurer
Mr. John Callaghan, Audit Committee Member
Ms. Anne Bradner, Chief Executive Officer

Cyber security

Cyber-related issues are a continuing threat for organizations. Key elements of cybersecurity protections are the ability to identify, protect, detect, respond and in some cases recover data. We again recommend the Center consider engagement of a cybersecurity firm to review and test the current systems. Typically, these studies are followed by a list of recommendations that would be beneficial, if implemented, to securing data and establishing practical policies for the Center. The Center should consider working with IT consultants to review and implement the suggestions for reducing IT exposure. In addition, we recommend that the Center document its practices regarding reducing IT vulnerabilities and develop an "Education and Action Plan" in case of an IT intrusion. We are pleased to note that the Center has engaged a firm to test the Center's IT system during the 2022 fiscal year.

As the current Coronavirus (COVID-19) outbreak continues to evolve, and the reliance of staff working remotely, we recommend that management establish a policy for the frequency of performing a network vulnerability assessment.

Cash

We noted that certain credit card payments were made via electronic fund transfer (EFTs) or manual check. We again recommend that all EFTs and all manual checks be made by following the Center's regular check signing procedures and have the required number of authorized signers approve the payment.

Accounts payable and purchasing

During our review of the corporate credit cards, we noted several instances in which receipts for purchases were not attached to the corresponding statements. In order to properly document the purpose and nature of the charges, we again recommend all receipts should be attached to the corresponding statements. The receipts should clearly indicate the business purpose of the charge.