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**CONDON  
O'MEARA  
McGINTY &  
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Certified Public Accountants

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November 5, 2024

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

Dear Mr. Callaghan:

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, 2024, 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'Nea McGinty & Donnelly LLP*

cc: Ms. Yvette Hammel, President  
Ms. Eileen Cheigh Nakamura, Treasurer  
Ms. Anne Bradner, Chief Executive Officer

**Cyber-security**

Cyber risk has risen to the top of most audit committee agendas. The complexity of protecting data and the ability to react when a cyber issue is identified is not an easy undertaking. The concern of not having sensitive data compromised or a disruption of business is critical to the Center's operations. We were pleased to note the Center performed an external strategic and tactical assessment of the information technology environment during the 2023 fiscal year that summarized strengths, weaknesses, opportunities and threats. We understand that the Center is working on implementing the suggestions and addressing the risks identified to mitigate cybersecurity risks.