East Harlem Tutorial Program, Inc.
and Subsidiaries

Independent Auditors’ Communication of
Internal Control Matters Identified in the Audit

June 30, 2023
Independent Auditors’ Communication of Internal Control
Related Matters Identified in the Audit

Board of Trustees
East Harlem Tutorial Program, Inc. and Subsidiaries

In planning and performing our audit of the consolidated financial statements of East Harlem Tutorial Program, Inc. and Subsidiaries (“EHTP”) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered EHTP’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 opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of EHTP’s internal control. Accordingly, we do not express an opinion on the effectiveness of EHTP’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.

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.

We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of EHTP during the course of our audit.

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

PKF O'Connor Davies, LLP

October 23, 2023

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