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Management, Audit Committee and The Board of Directors
Westchester County Health Care Corporation

In planning and performing our audit of the consolidated financial statements of Westchester County Health Care Corporation (“WCHCC”) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America (“US GAAS”), we considered WCHCC’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 WCHCC’s internal control. Accordingly, we do not express an opinion on the effectiveness of WCHCC’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 or 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 WCHCC’s consolidated 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, individually or in combination, 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.

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

Grant Thornton LLP

Philadelphia, Pennsylvania
April 5, 2024