

March 26, 2024

To the Board of Directors  
Southern Tier Network, Inc.

In planning and performing our audit of the financial statements of Southern Tier Network, Inc. as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization'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 audit, we also noted certain operational matters that are presented for your consideration, and have been identified as "other comments and recommendations" in the following pages. These other comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. This letter does not affect our report dated March 26, 2024 on the financial statements of Southern Tier Network, Inc.. We will review the status of these comments during our next engagement.

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

Very truly yours,

*EFPR Group, CPAs, PLLC*

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**Southern Tier Network, Inc.**  
**Other Comments and Recommendations**  
**December 31, 2023**

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**Other Comment - Information Technology (IT) Policies and Procedures:** During our audit we noted the Organization does not have documented IT policies and procedures.

**Recommendation:** We recommend IT policies and procedures be documented and approved by the Board of Directors on an annual basis.

***Management's Response:*** *Management agrees with the auditor's recommendation and will work with our third party IT service provider to generate IT policies and procedures in 2024.*

**Other Comment - Journal Entry Approval Procedures:** During our audit we noted while there is a policy for account reconciliation, the journal entry approval process was not specifically mentioned.

**Recommendation:** We recommend the Organization update the account reconciliation policy to include procedures for review and approval of non-standard monthly journal entries. This policy should be documented and approved by the Board of Directors.

***Management's Response:*** *Management agrees with the auditor's recommendation and plans on adding a paragraph to our Account Reconciliation Policy regarding non-standard monthly journal entries.*