

October 31, 2017

To The Senior Management and
The Board of Directors of
Chandler Park Academy

In planning and performing our audit of the financial statements of Chandler Park Academy (the "Academy") for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Academy'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 Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control.

However, as discussed below, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated October 31, 2017, on the financial statements of the Academy.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various members of the Academy's management, and additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Title I Parental Involvement

The Academy is required to spend a certain percentage of its Title I funds on parental involvement. We noted the Academy did not spend the required amount on parent involvement for the 2016 – 2017 school year.

We recommend the Academy implement additional controls to ensure that all parental involvement allocations are fully utilized. Any unspent parental involvement allocation at the end of the year should be carried over for parental involvement related expenses in the next fiscal year.

Management's Response

Management agrees with the comment and will apply additional controls to ensure that all parental involvement allocations are spent timely and accordingly.

Lunch Program Equity

The USDA requires that the ending fund balance of the food service program does not exceed three months' average of operating expenses [7 CFR Part 201.14(b)]. As of the June 30, 2017 the Academy's food service program fund balance exceeded this threshold.

We recommend developing a plan that will reduce the balance to an acceptable level during the 2017 – 2018 school year. This plan must be preapproved by MDE and be used for the specific purpose to further improve the school meals program operation.

Management's Response

Management agrees with the comment and will develop a plan to reduce the fund balance to an appropriate level.

The Academy's response were not subjected to the audit procedures applied in the audit of the Academy's financial statements and, accordingly, we express no opinion on the responses.

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

Sincerely,



Croskey Lanni, PC