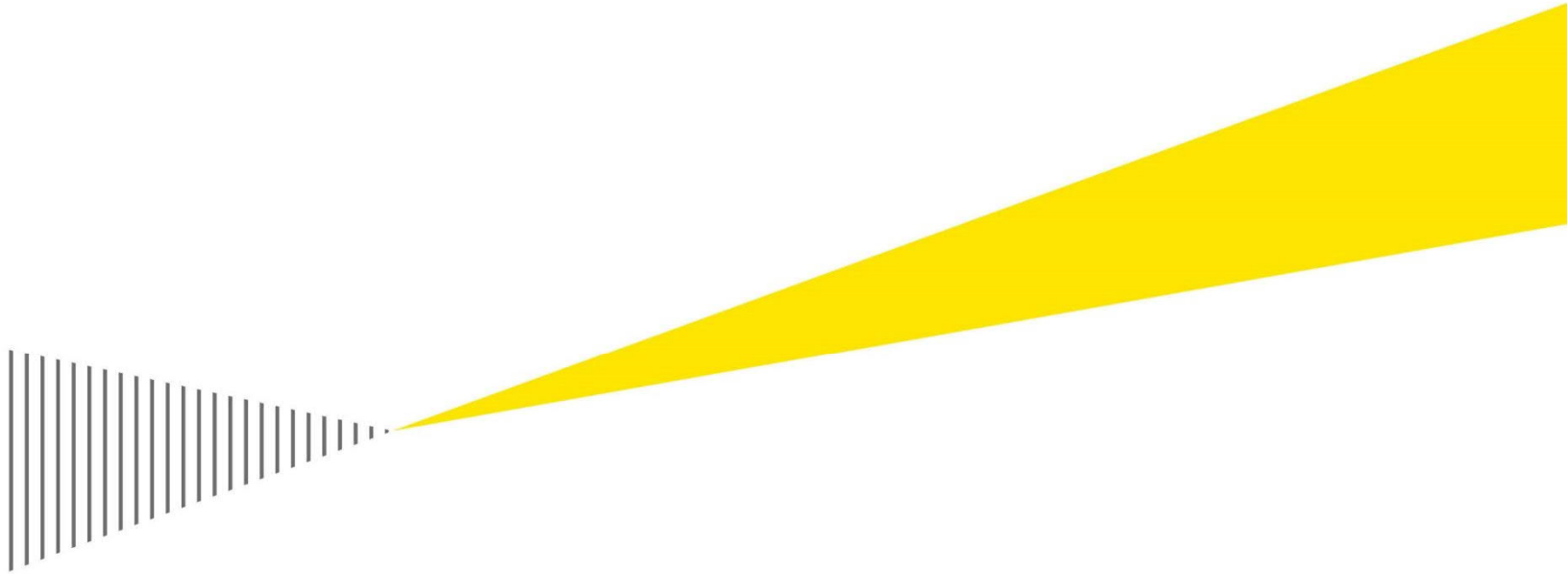


Management Letter

**Science is Fun and Awesome Learning Academy
Charter School**

(A Non-Profit Organization)

Year ended September 30, 2019



**Building a better
working world**



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March 27, 2020

Management and the Board of Trustees
Science is Fun and Awesome Learning Academy Charter School

In planning and performing our audit of the financial statements of the Science is Fun and Awesome Learning Academy Charter School (SiFA) as of and for the year ended September 30, 2019, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered its 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 SiFA's internal control. Accordingly, we do not express an opinion on the effectiveness of SiFA'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. 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.

During our audit, we noted the following deficiencies in internal control (as described above):

Student Registration Documents

Observation:

During our testing of the validity of SiFA's monthly student enrollment reports submitted with the allotment requests, we noted that several student folders did not contain all of the required registration documents. We further noted that SiFA currently allows the submission of the remaining required documents at a later time.

Student Registration Documents, continued

Recommendation:

To ensure that all required registration documents are submitted, we recommend that SiFA's current student enrollment policy be updated to include follow-up procedures for reviewing and obtaining pending registration documents.

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

We would be pleased to discuss the above matters or to respond to any questions, at your convenience.

Very truly yours,

Ernst + Young LLP