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MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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

We want to express our sincere appreciation to Dr. Peter Stiepleman, Linda Quinley, Jim Cherrington and other staff for the cooperation and assistance received during the audit engagement and for the opportunity to serve Columbia Public School District.

Sincerely,

Herding, Korte & Chitwood Gerding, Korte & Chitwood Certified Public Accountants

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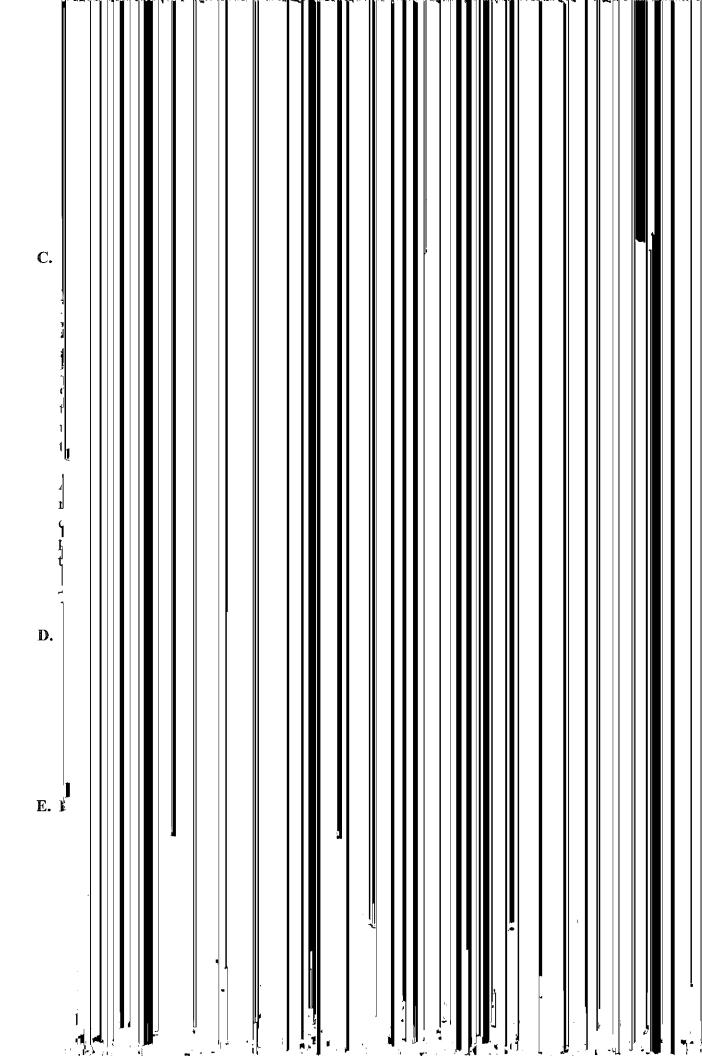
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**TO:** Board of Education Members

**FROM:** Dr. Peter Stiepleman

**SUBJECT:** Auditors' Communication Letter

**DATE:** December 16, 2014

At the conclusion of the annual audit it is customary for the auditors to provide the administration, the Finance Committee and the Board of Education with a communication letter. The purpose of the communications letter is to provide the District with comments and suggestions which the auditors believe will improve internal controls and operating efficiency. Below I have provided our response to the audit communications letter.

#### **Deficiencies Considered to be Material Weaknesses**

The District is pleased to receive a communications letter with no deficiencies considered to be material weaknesses.

Additionally, the District appreciates the concern and advice of the external audit firm relating to other current year matters and will continue to improve policy, procedure and practice which supports these suggestions.

#### **Federal Award Findings and Questioned Costs**

The District is pleased to receive a report with no federal award findings and no questioned costs and will continue to be diligent in management of federal program funds.

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