



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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April 8, 2020

Learning Community Coordinating Council
Learning Community of Douglas and Sarpy Counties
Omaha, Nebraska

We have audited the financial statements of the governmental activities and each major fund of the Learning Community of Douglas and Sarpy Counties (Learning Community) as of and for the year ended August 31, 2019, and have issued our report thereon dated April 8, 2020. Under our professional standards, we are providing you with the accompanying information related to the conduct of our audit.

Our Responsibility Under Professional Standards

We are responsible for forming and expressing an opinion about whether the financial statements, that have been prepared by management, are presented fairly, in all material respects, in accordance with the cash basis of accounting as described in Note 1. We have a responsibility to perform our audit of the financial statements in accordance with professional standards. In carrying out this responsibility, we planned and performed the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Because of the nature of audit evidence and the characteristics of fraud, we are to obtain reasonable, not absolute, assurance that material misstatements are detected. We have no responsibility to plan and perform the audit to obtain reasonable assurance that misstatements, whether caused by error or fraud, that are not material to the financial statements are detected. Our audit does not relieve management of their responsibilities.

In addition, in planning and performing our audit of the financial statements, we considered 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 Learning Community's internal control. Accordingly, we do not express an opinion on the effectiveness of the Learning Community's internal control.

We also have a responsibility to communicate significant matters related to the financial statement audit that are, in our professional judgment, relevant to the responsibilities of the Learning Community Coordinating Council in overseeing the financial reporting process. We are not required to design procedures for the purpose of identifying other matters to communicate to you.

Management Letter

We have communicated to management in a separate Management Letter, our comments and recommendations for improvements in procedures and internal controls. We did not identify any material weakness in internal control.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the Learning Community's financial statements and our auditors' report thereon does not extend beyond the financial information identified in our auditors' report, and we have no obligation to perform any procedures to corroborate other information contained in these documents. We however, have read the other information included in the Learning Community's annual financial report, and no matters came to our attention that cause us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Accounting Practices and Alternative Treatments

Unusual Transactions

None Noted

Qualitative Aspects of Accounting Practices

We have discussed with management our judgments about the quality, not just the acceptability, of the Learning Community's accounting principles as applied in its financial reporting. The discussions generally included such matters as the consistency of the Learning Community's accounting policies and their application, and the understandability and completeness of the Learning Community's financial statements, which include related disclosures.

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Learning Community are described in Note 1 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Management Judgments and Accounting Estimates

The preparation of the financial statements requires management of the Learning Community to make a number of estimates and assumptions relating to the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the period.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements

The following material misstatements detected as a result of audit procedures were corrected by management:

1. *Government Wide*: Cash and Cash Equivalents and Total Net Position were understated by \$124,429. Net Position for Restricted for Elementary Learning Centers was understated by \$122,182. Disbursements for Contracted/Purchased Services was overstated by \$122,612.
2. *Elementary Learning Centers Fund*: Cash and Cash Equivalents for the Elementary Learning Centers Fund was overstated by \$122,182. The Restricted Fund Balance for Elementary Learning Centers and the Fund Balance at the End of the Year for the Elementary Learning Centers Fund were understated by \$122,182. Disbursements for Elementary Learning Centers for the Elementary Learning Centers Fund was overstated by \$121,973.

Management's Consultation with Other Accountants

Seim Johnson performed a compilation of the financial statements.

Disagreements with Management

There were no disagreements with management on financial accounting, and reporting matters that, if not satisfactorily resolved, would have caused a modification of our auditors' reports on the Learning Community's financial statements.

Significant Issues Discussed, or Subject to Correspondence, with Management

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management throughout our fieldwork.

Written Representations

We have requested certain representations from management that are included in the management representation letter dated April 8, 2020.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

This communication is intended solely for the information and use of the Council and its management and is not intended to be, and should not be, used by anyone other than these specified parties. This communication is a matter of public record, and its distribution is not limited.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Avery". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor