

**HEBREW LANGUAGE ACADEMY  
CHARTER SCHOOL**

**MANAGEMENT LETTER**

**JUNE 30, 2015**



**Board of Trustees  
Hebrew Language Academy Charter School**

In planning and performing our audit of the financial statements of Hebrew Language Academy Charter School ("HLA") as of and for the year ended June 30, 2015 in accordance with auditing standards generally accepted in the United States of America, we considered HLA'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 HLA's internal control. Accordingly, we do not express an opinion on the effectiveness of HLA'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.

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.

We wish to make the following observation and recommendation for consideration by management:

**Conflict of Interest**

As part of the New York State Nonprofit Revitalization Act, all members of the Board of Trustees, as well as the executive team, are required to annually disclose any potential conflicts of interest or related-party transactions with its employees. During our review of the conflict of interest forms, we noted that there were three board members for which conflict of interest forms were not provided. We recommend that the signed forms be reviewed to make sure that the Board is in compliance with its requirement.

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

*Loeb & Troper LLP*

October 22, 2015