

Board of Directors and Management
California Association for Bilingual Education
Covina, California

In planning and performing our audit of the financial statements of California Association for Bilingual Education (CABE) as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered CABE'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of CABE's internal control. Accordingly, we do not express an opinion on the effectiveness of CABE's internal control.

However, during our audit we became aware of matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our findings and recommendations regarding the matters are summarized below.

The following other matter was identified during the audit:

- i3 grant expense

2017 Finding: We noted one of the i3 staff overcharged his/her mileage expense.

2017 Recommendation: Detailed review of the expense report as well as proper training on calculating the mileages is needed.

2017 Management Response: Management has noted the comment and spoke to the client for reimbursement of the overcharged mileages. The management is also implementing a training to go over the proper mileage reimbursement. The supervisor overseeing the staff schedule will review the mileage expense reports more thoroughly.

CABE's written responses to the findings identified in our audit were not subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

We will review the status of these comments during our next audit engagement. We have already discussed this comment and suggestion with the Accounting Consultant, who relayed the communication to CEO, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Pasadena, California
October 9, 2017