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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, 2016, 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 a matter that is an opportunity to strengthen your internal control and improve the efficiency of your operations. Our finding and recommendation regarding the matter is summarized below.

The following other was identified during the audit:

- Member Count

2016 Finding: SmartReg, your membership system cannot generate/calculate accurate number of the members if the members are under payment plans. It is our understanding that SmartReg recognizes as a new member for each payment made, therefore membership count in SmartReg is overstated.

2016 Recommendation: The system needs to be revised/updated to count the correct number of members and be able to reconcile with Accounting. If it cannot be fixed, we recommend the Management to implement a new software.

2016 Management Response: Management has noted the comment and is looking into fixing the problem.

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 Manager, 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 CABE, and is not intended to be, and should not be, used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

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Pasadena, California  
November 30, 2016