



December 13, 2023

To the Measure G1 Citizens' Oversight Committee and
the Governing Board of the American Indian Model Schools

We have audited American Indian Model Schools (the Organization) compliance with the requirements described in the November 8, 2016 Measure G1 for the year ended June 30, 2023 and have issued our report thereon dated December 13, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Compliance Audit under Generally Accepted Auditing Standards and Government Auditing Standards

As communicated in our engagement letter dated March 20, 2023 our responsibility, as described by professional standards, is to plan and perform the audit to obtain reasonable assurance about whether the Organization complied with the compliance requirements of the Measure G1 for the fiscal years ending June 30, 2023. Our audit of compliance does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the Organization complied with Measure G1. An audit of compliance in accordance with *Government Auditing Standards* includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Organization solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

As stated in our auditor’s report, professional standards require us to design our audit to obtain reasonable assurance about whether material noncompliance with the compliance requirements of the November 8, 2016 Measure G1 occurred whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the compliance and assess the risk that material noncompliance could occur. Areas that are potentially more susceptible to material noncompliance, and thereby require special audit considerations, are designated as “significant risks.” We identified no significant risks of material noncompliance.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Organization’s financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 13, 2023.

Management’s Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with American Indian Model Schools, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Organization’s auditors.

This report is intended solely for the information and use of the Measure G1 Citizens’ Oversight Committee and the Governing Board of the American Indian Model Schools, and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.



Rancho Cucamonga, California