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December 7, 2012

To the Board of Directors
Shore Educational Collaborative
Chelsea, Massachusetts

In planning and performing our audit of the financial statements of Shore Educational Collaborative ("the Collaborative") as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the Collaborative's 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 Collaborative's internal control. Accordingly, we do not express an opinion on the effectiveness of the Collaborative's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. (We previously reported on the Collaborative's internal control in our report dated December 7, 2012.) This letter does not affect our report dated December 7, 2012, on the financial statements of the Collaborative.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Collaborative personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Very truly yours,


Livingston & Haynes, P.C.

Outstanding Checks

During our testing, we noted in the operating and payroll checking accounts that there are a number of outstanding checks from 2007 to 2011 that need to be reviewed. We recommend that outstanding checks be reviewed on an on-going basis to make sure that checks are being cashed in a timely fashion. Those checks should either be reissued or turned over to the Commonwealth of Massachusetts as abandoned property.

Misspelled Employee Name on W-2

During our testing, we noted that one employee's name had been misspelled on his W-2. We recommend that procedures be put in place to make sure that all employees' names on their W-2's are spelled correctly and agree to the legal documents collected during the hiring process.