

40 Grove Street • Wellesley, MA 02482-7711
TEL: (781) 237-3339 • FAX: (781) 237-3606 • E-MAIL: lh-cpa@lh-cpa.com

December 5, 2017

To the Board of Directors
Shore Educational Collaborative
Chelsea, Massachusetts

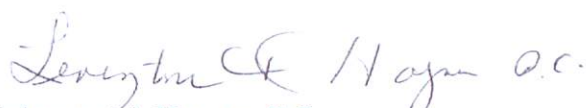
In planning and performing our audit of the financial statements of Shore Educational Collaborative ("the Collaborative") as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Collaborative's internal control over financial reporting (internal control) as a basis for designing auditing 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 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 deficiencies in internal control other than significant deficiencies and material weaknesses and 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 communicated to you about the Collaborative's internal control in our report dated December 5, 2017.) This letter does not affect our report dated December 5, 2017, 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.

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

Very truly yours,


Livingston & Haynes, P.C.

Private Adult Day Care Overbilling

We noted that the Collaborative bills for one client in the adult day program to a private source (non-government funds). During the current year's testing, we noted an overbilling that had occurred as part of this billing. The Collaborative billed for one day in April when the client did not attend the program. Once found during the current year's testing, the Collaborative issued a credit to the client for the overbilling of the one day.

We recommend that better controls be put in place for the private adult day program billing process to make sure that this type of error does not occur again.