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November 11, 2013

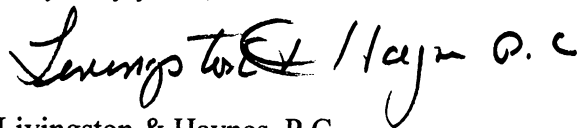
To the Board of Directors
Shore Educational Collaborative
Chelsea, Massachusetts

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, 2013, 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 reported on the Collaborative's internal control in our report dated November 11, 2013.) This letter does not affect our report dated November 11, 2013, 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.

HR Employee Database

During our testing, we noted that the list of employees that was generated by the HR Department for the fiscal year ended June 30, 2013 was not complete. First, one employee's program was not entered into the HR Database and, therefore, they did not appear on the listing. This was a direct result of the employee not having a valid program number. A second employee was also not contained on the listing due to an incorrect termination date being entered in the HR database for the employee. Due to these data entry problems, the Collaborative was not able to provide a comprehensive listing of all their employees for the fiscal year ended June 30, 2013 and this could lead to incorrect data reporting to outside agencies.

We recommend that better controls be put in place over the HR employee database to make sure that all information is correctly entered for each employee into the database.